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Department
Of the
Treasury
Internal
Revenue
Service

# Individual Income Tax Returns 2003

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This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns is available on a reimbursable basis. The Statistics of Income Division also makes the results of its studies available on the Internet. You can sample our products by contacting our Internet site at <a href="http://www.irs.gov/taxstats">http://www.irs.gov/taxstats</a>. Most of the tables included in this publication are available on the Internet site in Microsoft Excel format.

The Statistics of Income Division's Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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### Section 1

# Introduction and Changes in Law

#### Introduction

This report contains complete individual income tax data for Tax Year 2003. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of over 130 million Forms 1040, 1040A, and 1040EZ, including electronic returns, filed for Tax Year 2003.

Table A on the following pages presents selected income and tax items for Tax Years 1999, 2000, 2001, 2002, and 2003 as they appear on the forms and provides the percentage change for each item between 2002 and 2003. When comparing income and tax items from different years, it is important to consider any changes in the tax law, which may have affected the data. These tax law changes are explained below. To assist year-to-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 2003, the number of individual tax returns filed increased by just over 347 thousand, or 0.3 percent. Adjusted gross income (AGI) rose \$173.5 billion, or 2.9 percent from 2002 to 2003, compared to the 2.2 percent decline recorded from 2001 to 2002. Total tax liability decreased 5.6 percent to \$793.1 billion. Several components of AGI showed increases for between 2002 and 2003, notably net capital gains less loss increased 23.3 percent and dividends increased 11.5 percent.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 2003, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms appear in Section 5 and Section 6 contains a subject index.

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars<sup>1</sup>

		4				
Item	1999	2000	2001	2002	2003	Percent change 2002 to 2003
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	. 127,075,145	129,373,500	130,255,237	130,076,443	130,423,626	0.3
Form 1040 returns	1 ' '	78,846,102	80,500,011	80,748,948	80,420,043	-0.4
Electronically filed returns		16,018,213	20,811,215	24,843,419	30,472,170	22.7
Form 1040A returns		28,826,589	28,293,817	28,714,328	29,631,494	3.2
Electronically filed returns		13,889,642	15,007,182	16,839,599	18,910,697	12.3
Form 1040EZ returns		21,700,809	21,461,409	20,613,167	20,372,089	-1.2
Electronically filed returns	1	10,170,740	11,043,091	11,115,806	11,771,948	5.9
Form 1040PC returns		N/A	N/A	N/A	N/A	(X)
Salaries & wages						1 1
Number of returns	108,183,782	110,168,714	111,227,450	110,938,441	110,890,993	(Z)
Amount	4,132,473,459	4,456,167,438	4,565,229,218	4,559,690,903	4,649,900,493	2.0
Taxable interest received						
Number of returns	67,218,877	68,046,458	67,479,816	63,584,806	59,459,344	-6.5
Amount	. 175,675,236	199,321,670	198,177,814	149,024,899	127,159,692	-14.7
Tax-exempt interest						
Number of returns	4,801,877	4,658,345	4,557,381	4,453,829	4,524,955	1.6
Amount	. 52,513,007	53,951,877	55,582,376	54,564,456	53,750,230	-1.5
Ordinary dividends in AGI						
Number of returns	32,226,492	34,140,604	32,621,151	31,409,759	30,475,097	-3.0
Amount	132,465,522	146,987,679	119,533,324	103,241,332	115,141,232	11.5
Qualified dividends in AGI						
Number of returns	. N/A	N/A	N/A	N/A	22,449,379	(X)
Amount	N/A	N/A	N/A	N/A	80,994,736	(X)
State income tax refund						
Number of returns	. 20,811,334	20,921,057	22,132,023	23,838,529	24,655,907	3.4
Amount	17,976,204	18,309,835	21,219,499	23,875,813	23,425,623	-1.9
Alimony received						1
Number of returns	418,989	442,335	437,859	425,963	431,368	1.3
Amount	5,455,497	6,192,307	6,685,857	6,523,019	6,470,712	-0.8
Business or profession net income, less loss						
Number of returns	. 17,312,125	17,600,010	18,018,349	18,597,305	19,415,648	4.4
Amount	. 208,414,067	213,865,353	216,772,496	220,783,572	229,655,285	4.0
Net capital gain in AGI less loss						
Number of returns		22,875,460	23,470,401	23,249,625	21,889,687	-5.8
Amount	530,795,936	614,739,612	325,168,963	238,368,458	294,021,717	23.3
Capital gain distributions reported on Form 1040						
Number of returns	-,,	6,645,305	2,486,027	939,523	1,095,371	16.6
Amount	11,962,180	15,802,819	1,358,488	420,312	332,293	-20.9
Sales of property other than capital assets, net						
gain less loss						
Number of returns		1,700,051	1,615,884	1,728,377	1,753,860	1.5
Amount	-1,712,291	-919,134	-1,896,996	-2,386,530	-330,359	86.2
Total IRA distributions						
Number of returns		9,381,311	9,363,959	8,889,787	9,240,253	3.9
Amount	125,316,324	138,323,846	118,565,053	120,418,135	120,948,781	0.4
Taxable IRA distributions in AGI						
Number of returns	1 ' '	8,732,291	8,834,138	8,291,357	8,611,702	3.9
Amount	87,140,912	98,966,627	94,327,585	88,219,481	88,335,605	0.1
Total pensions & annuities					0	
Number of returns		23,793,404	24,317,375	24,857,470	24,767,067	-0.4
Amount	508,236,875	552,009,667	532,924,324	561,031,602	565,420,626	0.8
Taxable pensions & annuities in AGI	04.040.040	04.705.044	00.000.775	00 704 447	00 000 040	
Number of returns		21,765,211	22,262,775	22,794,417	22,822,842	0.1 4.2
Amount	304,310,714	325,827,702	338,745,409	357,840,960	372,931,442	4.2
Rents, royalties, partnerships, estates,						
trusts, etc.	14 506 014	14 222 622	14 540 000	14 602 765	14 004 475	1 40
Number of returns		14,332,632	14,542,983	14,683,765	14,824,475	1.0 6.3
AmountFarm net income less loss	246,591,401	252,085,403	268,224,205	278,192,647	295,698,600	0.3
	2.046.200	2 061 704	2 006 074	1,995,073	1,997,116	0.1
Number of returns		2,061,784	2,006,871	-14,419,719	-12,371,492	14.2
Amount Unemployment compensation in AGI	-6,242,916	-9,034,178	-11,004,781	-14,419,719	-12,371,482	14.2
Number of returns	6,775,723	6,478,292	8,799,885	10,334,639	10,065,230	-2.6
	17,530,779	16,913,305	26,890,925	43,129,155	44,007,879	2.0
Amount	11,000,119	10,919,503	20,030,323	70,120,100	TT,001,013	1 4.0

## Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

[All figures are estimates based on samples--money amounts are in thousands of dollars]

			Current dollars			Dannant -b
Item	1999	2000	2001	2002	2003	Percent change, 2002 to 2003
	(1)	(2)	(3)	(4)	(5)	(6)
Social security benefits (received)						
Number of returns	12,487,903	13,627,723	13,753,080	13,869,265	14,120,202	1.8
Amount	163,232,494	186,586,863	196,524,465	205,658,281	214,011,279	4.1
Texable social security benefits in AGI	0.450.400	10 000 570	10 770 070	10 700 700		
Number of returns	9,459,189	10,608,572	10,779,279	10,702,502	10,975,002	2.5
Amount	75,078,976	89,964,021	93,559,363	93,459,494	97,768,201	4.6
Foreign earned income exclusion <sup>2</sup>	314,486	358,391	292,006	216 021	200 202	,,
Number of returns	14.136.544	15,239,672	13.944.765	316,931 14,936,779	306,393 15.076.406	-3.3 0.9
Amount  Net operating loss <sup>2</sup>	14,130,344	13,239,072	13,844,703	14,930,779	15,070,400	0.9
Number of returns	578,583	527,417	611,473	670,081	712,076	6.3
Amount	49,634,620	48,096,275	54,475,064	58,126,147	62,824,777	8.1
Other income, net gain less loss <sup>2</sup>	45,004,020	40,030,270	04,470,004	30,120,147	02,024,777	0.1
Number of returns	5,160,532	5,815,404	5,610,987	5,467,631	5,703,893	4.3
Amount	22,879,779	25,370,158	19,508,967	19,100,950	21,289,227	11.5
Total income	22,010,110	20,070,100	15,555,557	75,100,500	21,200,227	''.5
Number of returns	126,840,986	129,148,570	130,014,403	129,837,130	130,171,008	0.3
Amount	5,912,166,710	6,423,986,106	6.231.176.710	6,110,746,964	6,294,684,470	3.0
Educator expenses	_,,,				3,25 1,35 1,115	]
Number of returns	N/A	N/A	N/A	2,884,403	3,240,673	12.4
Amount	N/A	N/A	N/A	712,505	805,734	13.1
Total taxpayer IRA adjustment				1 12,000		
Number of returns	3,687,149	3,505,032	3,448,457	3,277,671	3,418,494	4.3
Amount	7,883,438	7,477,074	7,406,866	9,462,404	10,006,814	5.8
Student loan interest deduction	.,,	, , , , ,	.,,	1,,		
Number of returns	4,136,505	4,477,986	4,405,667	6,640,784	6,953,370	4.7
Amount	2,254,531	2,639,472	2,711,733	4,659,546	4,409,816	-5.4
Tuition and fees deduction	, ·					
Number of returns	N/A	N/A	N/A	3,444,941	3,571,154	3.7
Amount	N/A	N/A	N/A	6,154,145	6,683,631	8.6
Archer medical savings account deduction						
Number of returns	50,393	65,415	69,957	61,118	67,347	10.2
Amount	81,977	120,330	123,296	121,282	129,214	6.5
Moving expenses						1
Number of returns	986,313	956,586	944,791	947,470	1,023,888	8.1
Amount	2,230,965	2,137,803	2,180,570	2,215,391	2,439,835	10.1
One-half of self-employment tax						
Number of returns	14,029,609	14,300,140	14,574,036	14,664,473	15,373,279	4.8
Amount	16,689,650	17,392,967	18,134,959	18,687,162	19,791,285	5.9
Self-employed health insurance						
Number of returns	3,491,539	3,564,624	3,559,792	3,571,152	3,802,277	6.5
Amount	6,755,071	7,569,198	8,177,397	10,494,247	16,454,211	56.8
Keogh retirement plan						
Number of returns	1,264,007	1,287,706	1,290,496	1,186,947	1,208,801	1.8
Amount	11,928,242	12,475,396	13,114,412	16,349,738	17,795,957	8.8
Penalty on early withdrawal of savings						
Number of returns	805,367	863,436	890,649	804,926	736,121	-8.5
Amount	236,115	286,507	197,533	192,750	150,214	-22.1
Alimony paid adjustment	040.000	0=0=0.	050.005	507.040		/
Number of returns	610,609	656,724	656,635	587,219	587,368	(Z)
Amount	7,247,919	7,460,164	7,472,718	7,183,522	7,520,335	4.7
Foreign housing deductions	F 700		4.400	0.074	1 404	
Number of returns	5,782	4,411	4,122	2,074	1,491	-28.1
Amount	77,574	42,400	92,074	54,614	51,765	-5.2
Other adjustments  Number of returns	100 420	170 100	192,000	200 240	272 647	200
	198,438	170,106	183,906	208,348	272,647	30.9
Amount Total statutory adjustments	1,313,318	1,008,208	961,209	1,064,125	1,314,285	23.5
Number of returns	22,659,973	22 107 425	22 407 002	28 011 070	20 202 000	
Amount	56,698,800	23,197,425 58,609,518	23,497,092	28,911,078	30,382,069 87,575,677	5.1 13.5
Adjusted gross income or loss (AGI)	20,080,000	30,003,310	60,572,768	77,161,432	01,515,611	13.3
Amount	5,855,467,909	6,365,376,648	6,170,603,942	6,033,585,532	6,207,108,793	2.9

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

Item		Current dollars					
RGIII	1999	2000	2001	2002	2003	Percent change 2002 to 2003	
	(1)	(2)	(3)	(4)	(5)	(6)	
Total itemized deductions							
Number of returns		42,534,320	44,562,307	45,647,551	43,949,591	-3.7	
Amount	741,376,847	822,360,510	884,528,260	898,047,320	901,864,834	0.4	
Total standard deduction	05.755.000	05 070 504		00.055.404	04.040.004		
Number of returns		85,670,504	84,238,232	82,655,191	84,643,281	2.4	
Amount	463,960,491	470,820,881	481,907,591	492,067,532	555,780,052	12.9	
Basic standard deduction	05.755.000	05.070.504			01010001		
Number of returns		85,670,504	84,238,232	82,655,191	84,643,281	2.4	
Amount	449,696,182	456,084,883	466,971,032	477,170,045	539,921,089	13.2	
Additional standard deduction						1	
Number of returns		11,330,554	11,116,629	10,857,098	11,200,647	3.2	
Amount	14,264,309	14,735,998	14,936,559	14,897,487	15,858,963	6.5	
AGI less deductions			115 000 100			1	
Number of returns		116,391,403	115,862,109	114,976,167	114,402,877	-0.5	
Amount		5,157,822,794	4,910,329,307	4,760,885,833	4,873,784,147	2.4	
Number of exemptions		252,332,427	256,186,046	258,716,374	261,126,373	0.9	
Exemption amount	669,241,317	690,109,474	727,554,990	761,440,430	781,305,J67	2.6	
Taxable income							
Number of returns		105,259,292	104,174,655	102,275,969	101,392,812	-0.9	
Amount	4,136,119,714	4,544,242,424	4,268,506,425	4,096,127,651	4,200,218,439	2.5	
Tax from table, rate schedules, etc.						1	
Number of returns	102,831,402	105,254,144	104,163,693	102,266,930	101,386,201	-0.9	
Amount	906,345,754	1,008,626,180	926,642,321	829,839,121	780,315,781	-6.0	
Additional taxes							
Number of returns	36,960	23,487	25,334	13,291	21,370	60.8	
Amount	466,001	126,524	198,998	153,564	222,088	44.6	
Alternative minimum tax			1				
Number of returns	1,018,063	1,304,198	1,120,047	1,910,789	2,357,975	23.4	
Amount	6,477,697	9,600,840	6,756,705	6,853,901	9,469,803	38.2	
Income tax before credits							
Number of returns	102,834,362	105,277,966	104,195,834	102,293,722	101,412,777	-0.9	
Amount		1,018,218,948	933,567,474	836,842,718	790,005,881	-5.6	
Foreign tax credit		.,,				1	
Number of returns	3,266,544	3,935,699	3,942,604	3,748,974	4,145,174	10.6	
Amount		5,990,360	6,254,559	5,933,600	5,805,555	-2.2	
Child care credit	4,041,010	3,000,000	0,204,000	0,000,000	0,000,000	1	
Number of returns	6,182,193	6,368,101	6,184,508	6,185,855	6,313,297	2.1	
Amount		2,793,860	2,721,061	2,706,539	3,206,890	18.5	
Credit for elderly or disabled	2,070,147	2,735,000	2,727,007	2,700,000	5,200,030	10.5	
Number of returns	181,813	155,796	139,097	133,538	123,147	-7.8	
Amount		32,608	30,496	21,119	20,257	4.1	
Education credits	33,023	32,000	30,430	21,113	20,237	7.,	
Number of returns	6,436,654	6,815,316	7,212,554	6,544,536	7,298,227	11.5	
		4,851,178			5,843,029	16.6	
Amount	4,772,443	4,001,170	5,156,254	5,012,744	5,043,029	10.0	
Retirement savings contributions credit	ALLA	ALIA	A1/A	E 207 476	5 206 600	0.0	
Number of returns		N/A	N/A	5,307,176	5,296,688	-0.2 -2.3	
Amount	N/A	N/A	N/A	1,058,219	1,034,394	-2.3	
Child tax credit	00.040.040	00 101 501	00 450 075	05 000 004	05 070 054	1	
Number of returns	1	26,404,521	26,452,875	25,939,801	25,672,254	-1.0	
Amount	19,398,625	19,689,359	22,427,229	21,520,271	22,788,025	5.9	
Adoption credit					20.000		
Number of returns		42,681	47,737	55,905	63,980	14.4	
Amount	103,016	91,866	88,781	234,109	348,793	49.0	
General business credit							
Number of returns	,	275,115	269,648	284,720	262,738	-7.7	
Amount	783,920	764,253	713,974	750,855	612,744	-18.4	
Prior year minimum tax credit							
Number of returns	166,010	199,554	248,255	193,776	250,605	29.3	
Amount	996,461	1,287,661	1,438,041	976,398	916,538	-6.1	
Total credits <sup>3</sup>							
Number of returns		36,028,685	49,066,700	38,846,217	39,247,449	1.0	
Amount	33,974,279	35,753,613	44,160,998	38,747,463	41,069,375	6.0	
Income tax less credits1							
Number of returns	97,752,068	100,163,625	97,389,985	93,565,243	91,109,363	-2.6	
Amount	872,837,476	982,465,335	889,406,476	798,095,255	748,936,506	-6.2	
Self-employment tax						1	
Number of returns	14,029,609	14,300,140	14,575,011	14,664,473	15,373,279	4.8	
Amount	' '	34,778,824	36,262,878	37,367,003	39,574,991	5.9	
Recapture taxes	23,0.2,000	1 .,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1		""	
Number of returns	12,243	14,144	11,686	14,684	15,797	7.6	
	215,699	298,862	286,974	117,943	87,939	-25.4	

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

			Boroont chance			
Item	1999	2000	2001	2002	2003	Percent change, 2002 to 2003
	(1)	(2)	(3)	(4)	(5)	(6)
Social security, Medicare tax on tip income	-					
not reported						
Number of returns	254,489	265,007	288,275	238,185	557,717	134.2
Amount	29,477	35,753	35,879	31,446	148,746	373.0
Tax on qualified retirement plans						
Number of returns	4,076,050	4,334,527	4,571,187	4,896,938	4,877,670	-0.4
Amount	3,074,825	3,414,692	3,259,975	3,498,067	3,407,940	-2.6
Advanced earned income credit payments						
Number of returns	171,629	174,967	135,554	156,376	142,694	-8.7
Amount	94,004	72,958	51,492	73,904	66,986	-9.4
Household employment taxes	,		,	,	,	
Number of returns	286,175	259.906	250,622	229,722	240,601	4.7
Amount	759,438	795,638	804,086	703,931	810,442	15.1
Total tax liability 1,4	7 00, 100	,	00.,000	1 00,001	0.0,7.12	1
Number of returns	102,194,476	104.685,747	102,557,013	99,559,612	97,875,142	-1.7
Amount	916,992,618	1,022,172,309	930,280,996	839,977,103	793,111,460	-5.6
Income tax withheld	0.0,002,010	',,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		555,577,100	. 55, . 11, 100	""
Number of returns	111,193,931	113,733,442	114,798,386	114.861.744	114,861,706	(Z)
Amount	695,526,980	763,901,388	773,325,891	717,492,263	703,758,484	-1.9
Estimated tax payments	000,020,000	1 ,00,001,000	770,020,031	7 77 732,200	700,700,404	1 -1.3
Number of returns	13,169,356	13,326,669	13.167.856	12.434.579	11.576.213	-6.9
		221,621,893	220,195,712	198,177,595	182,906,911	-7.7
Amount	196,915,946	221,021,093	220,195,712	190,177,595	102,900,911	1 */./
Earned income credit ¹	10.000.000	40.077.005	19,593,121	21,703,187	22 024 227	1
Number of returns	19,260,339	19,277,225			22,024,227	1.5
Amount	31,903,081	32,296,350	33,375,971	38,198,572	38,657,067	1.2
Additional child tax credit	005 570		0.500.000	40.007.447	10.570.455	44.0
Number of returns	985,579	1,104,143	8,562,900	10,937,417	12,570,455	14.9
Amount	812,404	977,641	4,994,877	6,415,753	9,112,716	42.0
Payment with an extension request						1
Number of returns	1,510,206	1,610,937	1,448,213	1,235,156	1,333,579	8.0
Amount	53,984,319	63,396,711	42,495,018	36,321,934	38,303,188	5.5
Excess social security tax withheld						
Number of returns	1,377,613	1,640,582	1,436,745	1,145,352	1,121,141	-2.1
Amount	1,712,649	2,184,849	1,915,349	1,564,478	1,566,411	0.1
Other payments:						
Form 2439						
Number of returns	37,879	50,698	20,955	19,422	12,717	-34.5
Amount	151,723	399,047	88,649	37,701	123,633	227.9
Form 4136						
Number of returns	426,878	395,555	386,698	365,868	349,860	<b>-4</b> .4
Amount	95,029	90,578	108,963	101,459	82,154	-19.0
Form 8885 <sup>5</sup>						1
Number of returns	N/A	N/A	N/A	5,322	17,834	235.1
Amount	N/A	N/A	N/A	1,967	32,514	1553.0
Total payments <sup>1</sup>						
Number of returns	119,809,259	122,243,874	123,451,338	123,462,930	123,461,513	(Z)
Amount	981,100,157	1,084,868,447	1,076,500,696	998,311,722	974,543,079	-2.4
Overpayment, total				1		
Number of returns	94,827,237	95,921,082	102,310,895	103,462,884	105,361,848	1.8
Amount	182,049,186	196,198,780	236,981,755	239,784,002	254,553,541	6.2
Overpayment refunded						
Number of returns	91,600,741	93,000,030	99,011,975	100,143,606	102,004,984	1.9
Amount	155,513,635	167,577,365	202,274,032	205,987,348	219,751,889	6.7
Refund credited to next year			]			
Number of returns	4,514,663	4,255,215	5,408,878	5,418,534	5,199,186	-4.0
Amount	26,535,551	28,621,415	34,708,129	33,796,653	34,801,652	3.0
Tax due at time of filing	,_ 50,50	,,,,,,,,	]		,,,	
Number of returns	29,200,902	30,624,423	24,581,181	22,818,761	21,072,333	-7.7
Amount	119,091,512	134,944,362	91,830,967	82,287,723	73,741,408	-10.4
Tax penalty	110,001,012	10.,544,502	1 51,550,557	02,207,720	, 5,, 41,400	'*-
Number of returns	5,285,114	5,813,525	5,318,905	5,149,988	4,829,886	-6.2
Amount	1,149,865	1,441,719	1,060,320	838,341	619,485	-26.1
Footnotes at and of table	1, 148,000	1,441,713	1,000,020	030,341	019,403	1 -20.1

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

Item	1999	2000	2001	2002	2003	Percent change, 2002 to 2003
	(7)	(8)	(9)	(10)	(11)	(12)
All returns	127,075,145	129,373,500	130,255,237	130,076,443	130,423,626	0.3
Form 1040 returns		78,846,102	80,500,011	80,748,948	80,420,043	-0.4
Electronically filed returns		16,018,213	20,811,215	24,843,419	30,472,170	22.7
Form 1040A returns		28,826,589	28,293,817	28,714,328	29,631,494	3.2
Electronically filed returns	12,462,963	13,889,642	15,007,182	16,839,599	18,910,697	12.3
Form 1040EZ returns	20,752,420	21,700,809	21,461,409	20,613,167	20,372,089	-1.2
Electronically filed returns	. 9,858,843	10,170,740	11,043,091	11,115,806	11,771,948	5.9
Form 1040PC returns	. 5,195,609	N/A	N/A	N/A	N/A	(X)
Salaries & wages						i i
Number of returns		110,168,714	111,227,450	110,938,441	110,890,993	(Z)
Amount	. 3,241,155,654	3,381,007,161	3,317,753,792	3,313,728,854	3,302,486,146	-0.3
Taxable interest received						
Number of returns	67,218,877	68,046,458	67,479,816	63,584,806	59,459,344	-6.5
Amount	137,784,499	151,230,402	146,256,689	108,302,979	90,312,281	-16.6
Tax-exempt interest					1	
Number of returns		4,658,345	4,557,381	4,453,829	4,524,955	1.6
Amount	. 41,186,672	40,934,656	41,020,204	39,654,401	38,174,879	-3.7
Ordinary dividends in AGI						
Number of returns		34,140,604	32,621,151	31,409,759	30,475,097	-3.0
Amount	103,894,527	111,523,277	88,216,475	75,030,038	81,776,443	9.0
Qualified dividends in AGI			1		<u> </u>	
Number of returns		N/A	N/A	N/A	22,449,379	(X)
Amount	. N/A	N/A	N/A	N/A	57,524,670	(X)
State income tax refund						
Number of returns		20,921,057	22,132,023	23,838,529	24,655,907	3.4
Amount	14,098,984	13,892,136	15,660,147	17,351,608	16,637,516	-4.1
Alimony received	440,000	440 225	427.050	405.000	404.000	4.0
Number of returns		442,335	437,859	425,963	431,368	1.3
Amount	4,278,821	4,698,260	4,934,212	4,740,566	4,595,676	-3.1
Business or profession net income, less loss Number of returns	17,312,125	17,600,010	18.018.349	40 507 205	40 445 040	
Amount		162,265,063	159,979,702	18,597,305 160,453,177	19,415,648 163,107,447	4.4
Net capital gain in AGI less loss	103,402,013	102,203,003	139,919,102	100,455,177	103,107,447	1.7
Number of returns	21,493,841	22,875,460	23,470,401	23,249,625	21,889,687	-5.8
Amount		466,418,522	239,977,094	173,232,891	208,822,242	20.5
Capital gain distributions reported on Form 1040	410,510,550	400,410,322	209,911,094	173,232,091	200,022,242	20.5
Number of returns	6.206.662	6,645,305	2,486,027	939,523	1,095,371	16.6
Amount		11.989.999	1,002,574	305,459	236,004	-22.7
Sales of property other than capital assets, net	0,002,702	11,000,000	7,002,071	000,400	200,004	
gain less loss						İ
Number of returns	1,732,925	1,700,051	1,615,884	1,728,377	1,753,860	1.5
Amount		-697,370	-1,399,997	-1,734,397	-234.630	86.5
Total IRA distributions		, i	, ,	, ,	. ,	
Number of returns	8,751,378	9,381,311	9,363,959	8,889,787	9,240,253	3.9
Amount	98,287,313	104,949,807	87,501,884	87,513,180	85,901,123	-1.8
Taxable IRA distributions in AGI						
Number of returns	8,129,376	8,732,291	8,834,138	8,291,357	8,611,702	3.9
Amount	68,345,813	75,088,488	69,614,454	64,112,995	62,738,356	-2.1
Total pensions & annuities						
Number of returns	,,	23,793,404	24,317,375	24,857,470	24,767,067	-0.4
Amount	. 398,617,157	418,823,723	393,302,084	407,726,455	401,577,149	-1.5
Taxable pensions & annuities in AGI						1
Number of returns		21,765,211	22,262,775	22,794,417	22,822,842	0.1
Amount	. 238,675,070	247,213,734	249,996,612	260,058,837	264,866,081	1.8
Rents, royalties, partnerships, estates,						1
trusts, etc.	44.500.044	14 000 000	11510000	44.000 -05	44.00 : :==	1
Number of returns	14,536,311	14,332,632	14,542,983	14,683,765	14,824,475	1.0
Amount	. 193,405,020	191,263,583	197,951,443	202,174,889	210,013,210	3.9
Farm net income less loss	2.046.200	2.004.704	2,000,074	1.005.072	1 007 440	
Number of returns		2,061,784	2,006,871	1,995,073	1,997,116	0.1
Amount Unemployment compensation in AGI	-4,896,405	-6,854,460	-8,121,610	-10,479,447	-8,786,571	16.2
Number of returns	6,775,723	6 479 202	9 700 995	10 334 630	10.065.220	-2.6
Amount	13,749,631	6,478,292 12,832,553	8,799,885 19,845,701	10,334,639 31,343,863	10,065,230 31,255,596	-2.6 -0.3
Footnotes at end of table.	1 10,745,001	12,002,000	19,040,701	1 31,343,003	31,233,380	1 -0.0

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

[All figures are estimates based on samplesmoney ar	nounts are in thousa					
lt a m			Constant 1990 dollars	S <sup>5</sup>		Percent change,
Item .	1999	2000	2001	2002	2003	2002 to 2003
	(7)	(8)	(9)	(10)	(11)	(12)
Social security benefits (received)						
Number of returns	12,487,903	13,627,723	13,753,080	13,869,265	14,120,202	1.8
Amount	128,025,485	141,568,181	145,036,506	149,460,960	151,996,647	1.7
Taxable social security benefits in AGI						
Number of returns	9,459,189	10,608,572	10,779,279	10,702,502	10,975,002	2.5
Amount	58,885,471	68,257,983	69,047,500	67,921,144	69,437,643	2.2
Foreign earned income exclusion <sup>2</sup>					222.222	
Number of returns	314,486	358,391	292,006	316,931	306,393	-3.3
Amount	11,087,485	11,562,725	10,291,339	10,855,217	10,707,675	-1.4
Net operating loss <sup>2</sup>	570 500	507.447	044 470	670.004	740.070	
Number of returns	578,583	527,417	611,473	670,081	712,076	6.3
Amount	38,929,114	36,491,863	40,202,999	42,242,839	44,619,870	5.6
Other income, net gain less loss 2	5 400 500	5 045 404	5 040 007	5 467 604	F 702 802	1 42
Number of returns	5,160,532	5,815,404	5,610,987	5,467,631	5,703,893	4.3
Amount	17,944,925	19,248,982	14,397,762	13,881,504	15,120,190	8.9
Total income	106 940 096	120 149 570	120 044 402	120 827 120	130 171 009	0.3
Number of returns	126,840,986	129,148,570	130,014,403	129,837,130	130,171,008	0.3
Amount	4,636,993,498	4,874,041,052	4,598,654,399	4,440,949,828	4,470,656,584	0.7
Educator expenses	N/A	N/A	N/A	2,884,403	3,240,673	12.4
Number of returns						10.5
Amount	N/A	N/A	N/A	517,809	572,254	10.5
Total taxpayer IRA adjustment	3.687.149	3.505,032	3,448,457	3,277,671	3,418,494	4.3
Number of returns		5,673,046	5,466,322	6,876,747	7,107,112	3.3
Amount	6,183,089	3,073,040	3,400,322	0,070,747	7,107,112	3.5
Student loan interest deduction	4,136,505	4,477,986	4,405,667	6,640,784	6,953,370	4.7
Number of returns	1,768,260	2,002,634	2,001,279	3,386,298	3,131,972	-7.5
Amount	1,766,260	2,002,034	2,001,279	3,360,290	3,131,312	1 -7.5
Tuition and fees deduction  Number of returns	N/A	N/A	N/A	3,444,941	3,571,154	3.7
	N/A	N/A	N/A	4,472,489	4,746,897	6.1
Amount Archer medical savings account deduction	17/0	1 10//	TW/A	4,472,400	4,140,001	",
Number of returns	50,393	65,415	69,957	61,118	67,347	10.2
Amount	64,296	91,297	90,993	88,141	91,771	4.1
Moving expenses	04,200	01,207	00,000	50,111	.,,,,,	
Number of returns	986,313	956,586	944,791	947,470	1,023,888	8.1
Amount	1,749,776	1,622,005	1,609,277	1,610,023	1,732,837	7.6
One-half of self-employment tax	1,1 10,7 7 0	1,022,000	1,000,211	1,010,020	,,,,,,,,,,,	1
Number of returns	14,029,609	14,300,140	14,574,036	14,664,473	15,373,279	4.8
Amount	13,089,922	13,196,485	13,383,734	13,580,786	14,056,310	3.5
Self-employed health insurance	10,000,000	,				
Number of returns	3,491,539	3,564,624	3,559,792	3,571,152	3,802,277	6.5
Amount	5,298,095	5,742,942	6,034,979	7,626,633	11,686,229	53.2
Keogh retirement plan	1					
Number of returns	1,264,007	1,287,706	1,290,496	1,186,947	1,208,801	1.8
Amount	9,355,484	9,465,399	9,678,533	11,882,077	12,639,174	6.4
Penalty on early withdrawal of savings						
Number of returns	805,367	863,436	890,649	804,926	736,121	-8.5
Amount	185,188	217,380	145,781	140,080	106,686	-23.8
Alimony paid adjustment						
Number of returns	610,609	656,724	656,635	587,219	587,368	(Z)
Amount	5,684,642	5,660,215	5,514,921	5,220,583	5,341,147	2.3
Foreign housing deductions					1	
Number of returns	5,782	4,411	4,122	2,074	1,491	-28.1
Amount	60,842	32,170	67,951	39,690	36,765	<b>-7.4</b>
Other adjustments						
Number of returns	198,438	170,106	183,906	208,348	272,647	30.9
Amount	1,030,053	764,953	709,379	773,347	933,441	20.7
Total statutory adjustments						
Number of returns	22,659,973	23,197,425	23,497,092	28,911,078	30,382,069	5.1
Amount		44,468,527	44,703,150	56,076,622	62,198,634	10.9
Adjusted gross income or loss (AGI)					1	
Amount	4,592,523,850	4,829,572,571	4,553,951,249	4,384,873,206	4,408,457,950	0.5
Footnotes at end of table.						

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

n	Constant 1990 dollars <sup>b</sup>					
ltem	1999	2000	2001	2002	2003	Percent change, 2002 to 2003
	(7)	(8)	(9)	(10)	(11)	(12)
Total itemized deductions  Number of returns	40.244.305	42,534,320	44.562.307	45.647.551	42.040.504	2.7
Amount		623,945,759	652,788,384	652,650,669	43,949,591 640,529,001	-3.7 -1.9
Total standard deduction	. 301,472,037	025,545,755	032,700,304	032,030,009	040,329,001	-1.9
Number of returns	85,755,366	85,670,504	84,238,232	82,655,191	84,643,281	2.4
Amount		357,223,734	355,651,359	357,607,218	394,730,151	10.4
Basic standard deduction						10
Number of returns	85,755,366	85,670,504	84,238,232	82,655,191	84,643,281	2.4
Amount	. 352,702,888	346,043,159	344,628,068	346,780,556	383,466,683	10.6
Additional standard deduction						
Number of returns		11,330,554	11,116,629	10,857,098	11,200,647	3.2
Amount	11,187,693	11,180,575	11,023,291	10,826,662	11,263,468	4.0
AGI less deductions  Number of returns	113,863,898	116,391,403	115 962 100	114.076.167	111 100 077	0.5
Amount	, ,	3,913,370,860	115,862,109 3,623,859,267	114,976,167 3,459,946,100	114,402,877 3,461,494,423	-0.5
Number of exemptions	1	252,332,427	256,186,046	258,716,374	261,126,373	(Z) 0.9
Exemption amount	1 ' '	523,603,546	536,940,952	553,372,406	554,904,167	0.3
Taxable income	02 1,000,101	020,000,040	300,040,002	000,012,400	334,304,707	0.5
Number of returns	102.845,571	105,259,292	104,174,655	102,275,969	101,392,812	-0.9
Amount	3,244,015,462	3,447,831,885	3,150,189,244	2,976,836,956	2,983,109,687	0.2
Tax from table, rate schedules, etc.						
Number of returns	102,831,402	105,254,144	104,163,693	102,266,930	101,386,201	-0.9
Amount	. 710,859,415	765,270,243	683,868,872	603,080,757	554,201,549	-8.1
Additional taxes						
Number of returns	, , , , , , , , , , , , , , , , , , , ,	23,487	25,334	13,291	21,370	60.8
Amount	. 365,491	95,997	146,862	111,602	157,733	41.3
Alternative minimum tax	4 0 4 0 0 0 0					
Number of returns	11	1,304,198	1,120,047	1,910,789	2,357,975	23.4
Amount	5,080,547	7,284,401	4,986,498	4,981,033	6,725,712	35.0
Number of returns	102,834,362	105,277,966	104,195,834	102,293,722	101,412,777	-0.9
Amount	1 ' '	772,548,519	688,979,686	608,170,580	561,083,722	-7.7
Foreign tax credit	711,224,000	772,540,515	000,070,000	000,170,300	301,003,722	-7.7
Number of returns	3,266,544	3,935,699	3,942,604	3,748,974	4,145,174	10.6
Amount	1	4,545,038	4,615,911	4,312,209	4,123,263	-4.4
Child care credit		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,
Number of returns	6,182,193	6,368,101	6,184,508	6,185,855	6,313,297	2.1
Amount	. 2,098,155	2,119,772	2,008,163	1,966,961	2,277,621	15.8
Credit for elderly or disabled						
Number of returns	1	155,796	139,097	133,538	123,147	-7.8
Amount	. 26,376	24,741	22,506	15,348	14,387	-6.3
Education credits				1		
Number of returns	1 ' '	6,815,316	7,212,554	6,544,536	7,298,227	11.5
Amount.	3,743,093	3,680,712	3,805,354	3,642,983	4,149,879	13.9
Retirement savings contributions credit  Number of returns	N/A	N/A	N/A	5,307,176	5,296,688	-0.2
Amount	1	N/A	N/A N/A	769,055	734,655	-0.2 -4.5
Child tax credit	17/0	177	11//	709,033	754,055	7.5
Number of returns	26,016,019	26,404,521	26,452,875	25,939,801	25,672,254	-1.0
Amount		14,938,816	16,551,461	15,639,732	16,184,677	3.5
Adoption credit	1	111111111111111111111111111111111111111	,	1,		
Number of returns	47,349	42,681	47,737	55,905	63,980	14.4
Amount	80,797	69,701	65,521	170,137	247,722	45.6
General business credit						
Number of returns		275,115	269,648	284,720	262,738	-7.7
Amount	614,839	579,858	526,918	545,680	435,188	-20.2
Prior year minimum tax credit						
Number of returns		199,554	248,255	193,776	250,605	29.3
Amount	781,538	976,981	1,061,285	709,592	650,950	-8.3
Total credits <sup>3</sup>	24 912 611	36 030 605	40.000.700	20 046 247	20 247 440	1 40
Number of returns Amount	34,813,611 26,646,493	36,028,685 27,127,172	49,066,700 32,591,142	38,846,217 28,159,493	39,247,449 29,168,590	1.0 3.6
Income tax less credits¹	20,040,493	21,121,112	32,391,142	20,109,493	29,100,390	] 3.0
Number of returns	97,752,068	100,163,625	97,389,985	93,565,243	91,109,363	-2.6
Amount	1 ' '	745,421,347	656,388,543	580,011,086	531,915,132	-8.3
Self-employment tax		, .0, .2 1,041	000,000,040	]	33.,510,102	]
Number of returns	14,029,609	14,300,140	14,575,011	14,664,473	15,373,279	4.8
Amount		26,387,575	26,762,272	27,156,252	28,107,238	3.5
Recapture taxes				1		
Number of returns	12,243	14,144	11,686	14,684	15,797	7.6
Amount	169,176	226,754	211,789	85,714	62,457	-27.1

Footnotes at end of table.

Table A--Selected Income and Tax Items for Selected Years, 1999-2003, in Current and Constant 1990 Dollars--Continued<sup>1</sup>

		C	onstant 1990 dollars	6		
ltem	1999	2000	2001	2002	2003	Percent change, 2002 to 2003
	(7)	(8)	(9)	(10)	(11)	(12)
Social security, Medicare tax on tip income				_		
not reported						
Number of returns	254,489	265,007	288,275	238,185	557,717	134.2
Amount	23,119	27,127	26,479	22,853	105,643	362.3
Tax on qualified retirement plans		4 00 4 507	4 574 407	4 000 000	4 077 070	
Number of returns	4,076,050	4,334,527	4,571,187	4,896,938	4,877,670	-0.4
Amount	2,411,627	2,590,813	2,405,886	2,542,200	2,420,412	-4.8
Advanced earned income credit payments	474 000	474.007	405.554	450.070	440.004	0.7
Number of returns	171,629	174,967	135,554	156,376	142,694	-8.7
Amount	73,729	55,355	38,001	53,709	47,575	-11.4
Household employment taxes	000 475	250.006	250,622	229,722	240.601	4.7
Number of returns	286,175	259,906	,	511,578	575,598	12.5
Amount	595,638	603,671	593,421	511,576	373,396	12.5
Total tax liability 1,4	100 104 476	104,685,747	102,557,013	99,559,612	97,875,142	-1.7
Number of returns	102,194,476 719,209,896	775,548,034	686,554,241	610,448,476	563,289,389	-7.7
Amount	7 19,209,696	113,346,034	000,334,241	010,440,470	303,209,309	1
Income tax withheld Number of returns	111,193,931	113,733,442	114,798,386	114,861,744	114,861,706	(Z)
	545,511,357	579,591,341	570,720,215	521,433,331	499,828,469	4.1
Amount	545,511,557	373,331,341	370,720,213	021,400,001	455,020,405	7.'
Estimated tax payments  Number of returns	13,169,356	13,326,669	13,167,856	12,434,579	11,576,213	-6.9
Amount	154,443,879	168,150,146	162,506,061	144,024,415	129,905,477	-9.8
Earned income credit 1	104,443,079	100,100,140	102,300,001	144,024,410	120,000,477	-3.0
Number of returns	19,260,339	19,277,225	19,593,121	21,703,187	22,024,227	1.5
Amount	25,022,024	24,504,059	24,631,713	27,760,590	27,455,303	-1.1
Additional child tax credit	20,022,024	24,004,000	24,001,110	27,700,000	21,100,000	
Number of returns	985,579	1,104,143	8,562,900	10.937.417	12.570.455	14.9
Amount	637,180	741.761	3,686,256	4,662,611	6,472,099	38.8
Payment with an extension request	001,100	, ,,,,,,,	0,000,200	1,002,011	0,2,000	
Number of returns	1,510,206	1,610,937	1,448,213	1,235,156	1,333,579	8.0
Amount	42,340,642	48,100,691	31,361,637	26,396,754	27,203,969	3.1
Excess social security tax withheld	42,040,012	10,100,001	01,001,001	20,000,701		
Number of returns	1,377,613	1,640,582	1,436,745	1,145,352	1,121,141	-2.1
Amount	1,343,254	1,657,700	1,413,542	1,136,975	1,112,508	-2.2
Other payments:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,	',',	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,	
Form 2439				1		
Number of returns	37,879	50,698	20,955	19,422	12,717	-34.5
Amount	118,998	302,767	65,424	27,399	87,808	220.5
Form 4136	,	1				
Number of returns	426,878	395,555	386,698	365,868	349,860	-4.4
Amount	74,533	68,724	80,415	73,735	58,348	-20.9
Form 8885 <sup>5</sup>	· 11					
Number of returns	N/A	N/A	N/A	5,322	17,834	235.1
Amount	N/A	N/A	N/A	1,430	23,092	1515.4
Total payments 1			1			
Number of returns	119,809,259	122,243,874	123,451,338	123,462,930	123,461,513	(Z)
Amount	769,490,319	823,117,183	794,465,458	725,517,240	692,147,073	-4.6
Overpayment, total		ľ				
Number of returns	94,827,237	95,921,082	102,310,895	103,462,884	105,361,848	1.8
Amount	142,783,675	148,860,986	174,894,284	174,261,629	180,790,867	3.7
Overpayment refunded						
Number of returns	91,600,741	93,000,030	99,011,975	100,143,606	102,004,984	1.9
Amount	121,971,478	127,145,193	149,279,728	149,700,108	156,073,785	4.3
Refund credited to next year	$\setminus$					
Number of returns	4,514,663	4,255,215	5,408,878	5,418,534	5,199,186	-4.0
Amount	20,812,197	21,715,793	25,614,855	24,561,521	24,717,082	0.6
Tax due at time of filing						
Number of returns	29,200,902	30,624,423	24,581,181	22,818,761	21,072,333	-7.7
Amount	93,405,107	102,385,707	67,771,931	59,802,124	52,373,159	-12.4
Tax penalty						
Number of returns	5,285,114	5,813,525	5,318,905	5,149,988	4,829,886	-6.2
Amount	901,855	1,093,869	782,524	609,259	439,975	-27.8

All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.

N/A = Not applicable

<sup>&</sup>lt;sup>2</sup> Line 21 on Form 1040 consists of other income minus foreign earned income exclusion and net operating loss.

<sup>&</sup>lt;sup>3</sup> Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.

<sup>&</sup>lt;sup>4</sup> Total tax liability includes the values for "other taxes" not tabulated here.

<sup>&</sup>lt;sup>5</sup> The data for 2002 cover only the health coverage credit for insurance premiums paid in December 2002.

<sup>&</sup>lt;sup>6</sup> Inflation-adjusted data were calculated using the consumer price index from the Bureau of Labor Statistics; based on 1990=100 when 1990 CPI-U = 130.7; 2003 CPI-U = 184.0; 2002 CPI-U = 179.9; 2001 CPI-U = 177.1; 2000 CPI-U = 172.2; 1999 CPI-U = 166.6.

<sup>(</sup>Z) Less than .05 percent.

<sup>(</sup>X) Percentage not computed.

Figure 1General Filir	ng Requirements		
Marital Status	Filing Status	Age	Gross Income
Single (including divorced and	Single	under 65 65 or older	\$7,800 \$8,950
legally separated)	Head of household	under 65 65 or older	\$10,050 \$11,200
Married with a child and living apart from spouse during the last six months of 2003	Head of household	under 65 65 or older	\$10,050 \$11,200
Married and living with spouse at the end of 2003 (or on the date	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$15,600 \$16,550 \$17,500
spouse died)	Married, separate return	any age	\$3,050
Married, not living with spouse at the end of 2003 (or on the date spouse died)	Married, joint or separate return	any age	\$3,050
	Single	under 65 65 or older	\$7,800 \$8,950
Widowed in 2001 or 2002 and not remarried in 2003	Head of household	under 65 65 or older	\$10,050 \$11,200
	Qualifying widow(er) with dependent child	under 65 65 or older	\$12,550 \$13,500

#### Requirements for Filing

The filing requirements for Tax Year 2003 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. Figure 2 shows the filing requirements for taxpayers who could be claimed as a dependent by another person (such as a parent).

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 2003 if he or she:

- 1. Was liable for any of the following taxes:
- Social security or Medicare tax on unreported tip income;
- Uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
- Alternative minimum tax:
- Tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
- Tax from the recapture of investment credit or low-income housing credit;
- Tax from medical savings accounts (MSA);

#### Figure 2.-Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return.

In this chart unearned income includes taxable interest, ordinary dividends, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and fellowship grants. Gross income is the total of unearned and earned income.

**Caution:** If an individual's gross income was \$3,050 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a full-time student.

#### 1. Single dependents under 65 must file a return if-

- · Earned income was more than \$4,750, or
- Unearned income was over \$750, or
- Gross income was more than the larger of (a) \$750 or (b) earned income (up to \$4,500) plus \$250.

#### 2. Single dependents 65 or older or blind must file a return if-

- Earned income was more than \$5,900 (\$7,050 if 65 or older and blind), or
- Unearned income was more than \$1,900 (\$3,050 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,500) plus \$250 or \$750, whichever is larger; plus \$1,150 (\$2,300 if 65 or older and blind).

#### 3. Married dependents under 65 must file a return if-

- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
- · Earned income was more than \$4,750, or
- · Unearned income was over \$750, or
- Gross income was more than the larger of \$750 or earned income (up to \$4,500) plus \$250.

#### 4. Married dependents 65 or older or blind must file a return if-

- Earned income was more than \$5,700 (\$6,650 if 65 or older and blind), or
- Unearned was more than \$1,700 (\$2,650 if 65 or older and blind), or
- Gross income was more than the total of earned income (up to \$4,500) plus \$250 or \$750, whichever is larger, plus \$950 (\$1,900 if 65 or older and blind).
- Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.
  - 2. Received any advanced earned income credit (AEIC) payments.
  - 3. Had net earnings from self-employment of at least \$400; or
  - 4. Had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security and Medicare taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or take advantage of the earned income credit.

# Changes in Law or Administrative Procedures

Major changes in effect for Tax Year 2003 that influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

#### **Alternative Minimum Tax**

The Alternative Minimum Tax (AMT) exemption amount increased to \$40,250 for single and head of household filers, \$58,000 for married couples filing jointly, and \$29,000 for married couples filing separately. This was an increase of \$9,000 for married filing jointly taxpayers and surviving spouses, and \$4,500 for single taxpayers and married couples filing separately from the 2002 amounts.

#### Capital Gain and Dividend Rates

For capital gains after May 5, 2003, the 8and 10- percent capital gain rates were reduced to 5 percent. The 20 percent rate was reduced to 15 percent. In addition the 8 percent capital gain rate for qualified 5-year gain did not apply to any gain after May 5, 2003.

New rates were applied to qualified dividends. The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers in the 10 and 15 percent tax brackets). Qualified dividends were ordinary dividends that met certain criteria. Some of the criteria were: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; the dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP).

#### Child and Dependent Care Credit

For 2003, the maximum credit increased to \$1,050 for one qualifying individual and \$2,100 for two or more qualifying individuals from \$800

and \$1,600 in 2002. Also, the limit on qualifying expenses increased to \$3,000 for one qualifying individual and \$6,000 for two or more individuals (\$2,400 and \$4,800 in 2002). The credit can be as much as 35 percent (previously 30 percent) of a taxpayer's qualified expenses.

#### Child Tax Credit

The child tax credit increased to \$1,000 in 2003 from \$600 in 2002. In 2003, up to \$400 per eligible child may have been given in advance to taxpayers based on the age of eligible children and the taxpayer's 2002 tax return (these data were not included in the statistics). The taxpayer's 2003 child tax credit was reduced by any advance child tax credit payment.

#### **Earned Income Credit**

The maximum amount of the earned income credit increased, as did the amounts of earned income and investment income an individual could have and still claim the credit. maximum amount of investment income (interest, dividends and capital gain income) a taxpayer could have and still claim the credit increased to \$2,600 from \$2,550. The maximum credit for taxpayers with no qualifying children increased to \$382 from \$376. For these taxpayers, earned income and AGI had to be less than \$11,230 (\$12,230 if married filing jointly). For taxpayers with one qualifying child, the maximum credit increased \$41 to \$2,547 and, for taxpayers with two or more qualifying children, the maximum credit increased to \$4,204 from \$4,140. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$29,666 (\$30,666 for married filing jointly) for one qualifying child, or less than \$33,692 (\$34,692 for married filing jointly) for two or more qualifying children.

#### **Exemption Amount**

Indexing for inflation increased to \$3,050 the deduction for each exemption to which the taxpayer was entitled for 2003, an increase over the \$3,000 allowed for 2002. The AGI threshold for the limitation of exemption amounts was also

indexed for inflation, increasing from \$137,300 to \$139,500 for single filers; \$206,000 to \$209,250 for married persons filing jointly and surviving spouses; \$171,650 to \$174,400 for heads of household; and \$103,000 to \$104,625 for married persons filing separately. The phase-out of the deduction for exemptions was completed at AGI levels above \$262,000 for single filers; \$331,750 for married persons filing jointly and surviving spouses; \$296,900 for heads of household; and \$165,875 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

#### **Health Coverage Credit**

Eligible taxpayers not covered under any employer-sponsored health plan were able to take the credit. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance. In 2002, the credit was only available for amount of health insurance paid in December of 2002. For 2003, the credit was available for the whole year.

# **Individual Retirement Arrangement Deduction**

For 2003, a taxpayer (both taxpayers for taxpayers filing jointly), was able to take an IRA deduction up to \$3,000 (\$3,500 if age 50 or older) if not covered by a retirement plan, or if covered by a retirement plan but their modified AGI was less than \$50,000 (\$70,000 if married filing jointly or qualifying widow(er)). This was up from \$44,000 (\$64,000 if married filing jointly or qualifying widow(er)) for 2002.

#### **Itemized Deductions**

If a taxpayer's AGI was greater than \$139,500 (\$69,750 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$137,300 (\$68,650) for 2002, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at

allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

#### Lifetime Learning Credit

The amount of qualified tuition and related expenses a taxpayer took into account for the lifetime learning credit increased from \$5,000 in 2002 to \$10,000 in 2003. The credit equaled 20 percent of these qualified expenses, with a maximum credit of \$2,000 (\$1,000 in 2002).

#### **Section 179 Deduction**

The maximum section 179 deduction (full expensing of certain depreciable property) that could be elected for property placed in service in 2003 increased from \$24,000 to \$100,000 for qualified section 179 property (\$135,000 for qualified zone property, qualified renewal property, or qualified New York Liberty Zone property). This limit was reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeded \$400,000 (increased from \$200,000).

# Self-employed Health Insurance Deduction

A self-employed taxpayer was able to deduct up to 100 percent of health insurance expenses for 2003 up from 70 percent for 2002.

#### **Self-employment Tax**

The ceiling on taxable "self-employment income" was raised, for 2003, to \$87,000 for the social security portion (12.4 percent) of the self-employment tax. The limit was \$84,900 for 2002.

#### **Standard Deduction**

For married persons filing jointly or surviving spouses, the standard deduction was increased beyond just general indexing for inflation in 2003, from \$7,850 to \$9,500 (the amount is now twice that for single filers). For

# Figure 3.-Calculation of the 1979 Income Concept for 2003

#### 1979 Total Income Concept=

#### Income or Loss:

- Salaries and wages <sup>1</sup>
- Interest <sup>1</sup>
- Dividends <sup>1</sup>
- Taxable refunds <sup>1</sup>
- Alimony received <sup>1</sup>
- Sales of capital assets, net gain or loss ¹
- Other gains and losses (Form 4797) <sup>1</sup>
- Business net income or loss <sup>1</sup>
- Farm net income or loss <sup>1</sup>
- Rent net income or loss <sup>1</sup>
- Royalty net income or loss <sup>1</sup>
- Partnership net income or loss <sup>1</sup>
- S Corporation net income or loss <sup>1</sup>
- Farm rental net income or loss <sup>1</sup>
- Estate or trust net income or loss <sup>1</sup>
- Unemployment compensation <sup>1</sup>
- Depreciation in excess of straight-line depreciation <sup>2</sup>
- Total pension income 3,5
- Other net income or loss
- Net operating loss <sup>1</sup>

#### **Deductions:**

- Disallowed passive losses (Form 8582)
- Moving expenses <sup>1</sup>
- Alimony paid <sup>1</sup>
- Unreimbursed business expenses 6
- 1 Included in adjusted gross income (less deficit) (AGI) for Tax Year 2003.
- <sup>2</sup> Adjustment to add back excess depreciation (accelerated over straight-line depreciation) deducted in the course of a trade or business and included in net income (loss) amounts shown above.
- <sup>3</sup> Includes taxable and tax-exempt pension and retirement distributions, including IRA distributions.
- <sup>4</sup> Includes an adjustment to add back amounts reported for the foreign-earned income exclusion."
- <sup>5</sup> Not fully included in AGI for Tax Year 2003.
- <sup>6</sup> Not included in AGI for Tax Year 2003.

other filers, the standard deduction was increased as a result of indexing for inflation. For single filers, the standard deduction rose from \$4,700 to \$4,750; for married persons filing separately, from \$3,925 to \$4,750; and for heads of household, from \$6,900 to \$7,000. The amount of standard deduction for a dependent was the greater of \$750 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount). Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$950 or \$1,150 depending on marital status.

#### Tax Rate Reductions

The 10 percent regular income tax bracket was expanded \$2,000 for married filing joint returns (\$1,000 for single or married filing separately). The 15 percent tax bracket was also expanded for joint returns. Beginning in 2003, the 15 percent tax bracket for married filing joint returns was twice the upper end of the 15 percent income tax rate bracket for single returns. Also for Tax Year 2003, there was a reduction of the former tax rates of 27.0 percent, 30.0 percent, 35.0 percent and 38.6 percent to 25.0 percent, 28.0 percent, 33.0 percent, and 35.0 percent, respectively.

# The 1979 Income Concept: A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed over time to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003

		Inco				Salaries a		
Size of	2003 Adjusted	Gross Income	1979 Incom	ne Concept	2003 Adjusted	Gross Income	1979 Incom	e Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	130,423,626	6,207,109	130,423,626	6,346,203	110,890,993	4,649,900	110,890,993	4.649.900
Under \$10,000	26,014,877	43,739	25,409,210	39,098	19,662,374	113,666	19,420,339	109,144
\$10,000 under \$20,000	23,295,971	346,619	23,306,689	347,182	18,468,641	255,561	18,521,185	257,708
\$20,000 under \$20,000	18,372,903	455,093	19,254,068	477,539	15,958,288	371,852	16,357,516	382,664
· ·		484,775	14,425,830	500,714	12,430,251	400,770	12,630,435	409,222
\$30,000 under \$40,000	13,957,257			464,810	9,363,199	383,634	9,368,719	386,85
\$40,000 under \$50,000	10,452,444	467,519	10,380,075				7,239,529	359,842
\$50,000 under \$60,000	8,194,007	449,443	7,984,404	437,600	7,434,802	366,899		
\$60,000 under \$70,000	6,367,623	412,581	6,139,677	397,877	5,809,187	336,623	5,677,957	333,163
\$70,000 under \$80,000	5,269,819	394,232	5,024,645	375,863	4,807,846	319,781	4,688,706	317,44
\$80,000 under \$90,000	4,101,939	347,863	3,752,652	318,153	3,795,154	285,516	3,531,693	268,79
\$90,000 under \$100,000	2,981,704	282,515	2,865,148	271,204	2,783,303	232,546	2,673,772	225,36
\$100,000 under \$125,000	4,490,665	499,091	4,385,165	487,254	4,167,732	403,987	4,089,141	393,06
\$125,000 under \$150,000	2,303,585	314,793	2,382,601	325,384	2,109,818	246,783	2,196,890	251,796
\$150,000 under \$175,000	1,285,299	207,323	1,351,964	218,020	1,174,667	155,871	1,228,358	155,67
\$175,000 under \$200,000	799,095	148,972	853,455	159,150	729,740	109,509	771,288	110,05
\$200,000 under \$300,000	1,284,427	308,129	1,420,597	341,381	1,125,905	206,325	1,233,638	208,49
\$300,000 under \$400,000	487,025	167,039	572,105	196,570	422,272	103,082	493,183	107,82
\$400,000 under \$500,000	227,564	101,141	281,536	125,008	195,779	59,026	237,024	63,33
\$500,000 under \$1,000,000	356,140	241,211	427,431	287,614	301,914	125,161	362,415	132,41
\$1,000,000 under \$1,500,000	81,695	98,875	97,498	117,498	67,026	42,557	80,290	44,59
\$1,500,000 under \$2,000,000	34,016	58,498	38,139	65,614	28,236	23,148	30,498	23,47
\$2,000,000 under \$5,000,000	48,278	142,220	53,215	155,777	40,191	50,955	43,570	52,01
\$5,000,000 under \$10,000,000	11,168	76,311	11,351	77,524	9,506	24,088	9,651	24,36
\$10,000,000 trider \$10,000,000	6,126	159,126	6,168	159,370	5,163	32,559	5,195	
· · · · · · · · · · · · · · · · · · ·		159,126				32,559		32,59
\$10,000,000 and over	6,126	159,126 Taxable inte	6,168 rest received		5,163 Ordinary	32,559	5,195 Ordinary divid	32,59
	6,126 2003 Adjusted	159,126 Taxable inte Gross Income	6,168 rest received	159,370	5,163 Ordinary	32,559 dividends	5,195 Ordinary divid	32,59 ends received
\$10,000,000 and over	6,126	159,126 Taxable inte	6,168 rest received 1979 Incor	159,370 ne Concept	5,163 Ordinary 2003 Adjusted	32,559 dividends Gross Income	5,195 Ordinary divid 1979 Incon	32,59 ends received ne Concept
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns	159,126 Taxable inte Gross Income Amount	6,168 rest received 1979 Incor Number of returns	159,370 me Concept Amount	5,163 Ordinary 2003 Adjusted Number of	32,559 dividends Gross Income	5,195 Ordinary divid 1979 Incom Number of	32,59 ends received ne Concept
\$10,000,000 and over Size of income	6,126  2003 Adjusted  Number of returns  (9)	159,126 Taxable inte Gross Income Amount (10)	6,168 rest received 1979 Incor Number of returns (11)	ne Concept Amount (12)	5,163  Ordinary 2003 Adjusted Number of returns (13)	32,559 dividends Gross Income Amount	5,195  Ordinary divid  1979 Incom  Number of returns  (15)	32,59 ends received ne Concept Amount (16)
\$10,000,000 and over  Size of income	6,126  2003 Adjusted  Number of returns (9)  59,459,344	159,126 Taxable inte Gross Income Amount (10) 127,160	6,168 rest received 1979 Incor Number of returns (11) 59,459,344	159,370 me Concept Amount (12) 127,160	5,163  Ordinary 2003 Adjusted Number of returns (13) 30,475,097	32,559 dividends Gross Income Amount (14) 115,141	5,195  Ordinary divid 1979 Incom Number of returns (15) 30,475,097	32,59: ends received ne Concept Amount (16) 115,141
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344 7,155,075	159,126 Taxable inte Gross Income Amount (10) 127,160 9,546	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875	159,370 me Concept Amount (12) 127,160 9,572	5,163  Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515	32,559 dividends Gross Income Amount (14) 115,141 5,315	5,195  Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534	32.59 ends received ne Concept Amount (16) 115,141 5,320
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075  6,746,101	159,126 Taxable inte Gross Income Amount (10) 127,160 9,546 10,013	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778	159,370 me Concept Amount (12) 127,160 9,572 9,847	5,163  Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442	32,559 dividends Gross Income Amount (14) 115,141 5,315 5,169	5,195  Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660	32.59 ends received ne Concept Amount (16) 115,141 5,320 5,259
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075  6,746,101  5,886,817	159,126 Taxable inte Gross Income Amount (10) 127,160 9,546 10,013 8,349	6,168 rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926	5,163  Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374	32,559 dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340	32,59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075  6,746,101  5,886,817  5,845,710	159,126 Taxable inte Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113	6,168 rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362	5,163  Ordinary 2003 Adjusted Number of returns (13) 30,475,097 3,676,515 3,143,442 2,539,374 2,424,785	32,559 dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340  2,653,765	32.59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075  6,746,101  5,886,817	159,126 Taxable inte Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548	6,168 rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322	32,559 dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593	5,195  Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215	32.59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075  6,746,101  5,886,817  5,845,710	159,126 Taxable inte Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113	6,168 rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221	32,559 dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589	5,195  Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579	32.59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075  6,746,101  5,886,817  5,845,710  5,364,288	159,126 Taxable inte Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548	6,168 rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322	32,559 dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593	5,195  Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215	32.59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075  6,746,101  5,886,817  5,845,710  5,364,288  4,878,912	159,126 Taxable inte Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724	6,168 rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221	32,559 dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589	5,195  Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579	32.59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075  6,746,101  5,886,817  5,845,710  5,364,288  4,878,912  4,285,484	159,126 Taxable inte Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583	6,168 rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681	32,559 dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982	5,195  Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516	32.59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075  6,746,101  5,886,817  5,845,710  5,364,288  4,878,912  4,285,484  3,787,886	159,126 Taxable inte Gross Income Amount (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885	6,168 rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421	32,559 dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430	5,195  Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647	32,59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632
\$10,000,000 and over	6,126  2003 Adjusted Number of returns (9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422	159,126 Taxable inte Gross Income Amount  (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112	32,559 dividends Gross Income Amount (14) 115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958	5,195  Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250	32,59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240
\$10,000,000 and over	6,126  2003 Adjusted Number of returns (9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633	159,126 Taxable inte Gross Income Amount  (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829	6,168 rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868	5,195  Ordinary divid 1979 Incon Number of returns (15) 30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392	32,59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878
\$10,000,000 and over	6,126  2003 Adjusted Number of returns (9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317	159,126 Taxable inte Gross Income Amount  (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114	6,168 rest received 1979 Incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374	5,195  Ordinary divid 1979 Incom Number of returns (15)  30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357	32,59 ends received ne Concept  Amount  (16)  115,141  5,320 5,256 5,772 5,175 4,945 4,731 3,845 3,744 3,632 3,240 5,878 4,861
\$10,000,000 and over	6,126  2003 Adjusted Number of returns (9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100	159,126 Taxable inte Gross Income Amount  (10) 127,160 9,546 10,013 8,349 7,113 6,548 5,724 5,583 5,885 4,185 3,829 7,114 5,288 3,442	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680  4,898	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276	5,195  Ordinary divid 1979 Incom Number of returns (15)  30,475,097 3,481,534 3,037,660 2,882,340 2,653,765 2,349,215 2,271,579 1,878,516 1,763,647 1,483,250 1,268,392 2,205,357 1,400,348	32,59 ends received ne Concept  Amount  (16)  115,141  5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114	159,126  Taxable inte Gross Income  Amount  (10)  127,160  9,546  10,013  8,349  7,113  6,548  5,724  5,583  5,885  4,185  3,829  7,114  5,288  3,442 2,667	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680  4,898  3,486  2,639	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340  2,653,765  2,349,215  2,271,579  1,878,516  1,763,647  1,483,250  1,268,392  2,205,357  1,400,348  884,042	32,59 ends received ne Concept  Amount  (16)  115,141  5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388	159,126  Taxable inte Gross Income  Amount  (10)  127,160  9,546  10,013  8,349  7,113  6,548  5,724  5,583  5,885  4,185  3,829  7,114  5,288  3,442  2,667  6,532	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680  4,898  3,486  2,639  6,603	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340  2,653,765  2,349,215  2,271,579  1,878,516  1,763,647  1,483,250  1,268,392  2,205,357  1,400,348  884,042  602,959  1,051,732	32.59 ends received ne Concept  Amount  (16)  115,141  5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485	159,126  Taxable inte Gross Income  Amount  (10)  127,160  9,546  10,013  8,349  7,113  6,548  5,724  5,583  5,885  4,185  3,829  7,114  5,288  3,442  2,667  6,532  3,690	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680  4,898  3,486  2,639  6,603  3,719	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340  2,653,765  2,349,215  2,271,579  1,878,516  1,763,647  1,483,250  1,268,392  2,205,357  1,400,348  884,042  602,959  1,051,732  457,637	32,59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721
\$10,000,000 and over	6,126  2003 Adjusted  Number of returns  (9)  59,459,344  7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655	159,126  Taxable inte Gross Income  Amount  (10)  127,160  9,546  10,013  8,349  7,113  6,548  5,724  5,583  5,885  4,185  3,829  7,114  5,288  3,442  2,667  6,532  3,690  2,669	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680  4,898  3,486  2,639  6,603  3,719  2,666	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340  2,653,765  2,349,215  2,271,579  1,878,516  1,763,647  1,483,250  1,268,392  2,205,357  1,400,348  884,042  602,959  1,051,732  457,637  242,141	32,59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,876 4,861 3,596 3,031 7,622 4,721 3,364
\$10,000,000 and over	6,126  2003 Adjusted Number of returns (9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508	159,126  Taxable inte Gross Income  Amount  (10)  127,160  9,546  10,013  8,349  7,113  6,548  5,724  5,583  5,885  4,185  3,829  7,114  5,288  3,442  2,667  6,532  3,690  2,669  6,933	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680  4,898  3,486  2,639  6,603  3,719  2,666  7,070	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340  2,653,765  2,349,215  2,271,579  1,878,516  1,763,647  1,483,250  1,268,392  2,205,357  1,400,348  884,042  602,959  1,051,732  457,637  242,141  369,108	32,59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,876 4,861 3,596 3,031 7,622 4,721 3,364 8,997
\$10,000,000 and over	6,126  2003 Adjusted Number of returns  (9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475	159,126  Taxable inte Gross Income  Amount  (10)  127,160  9,546  10,013  8,349  7,113  6,548  5,724  5,583  5,885  4,185  3,829  7,114  5,288  3,442  2,667  6,532  3,690  2,669  6,933  3,447	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680  4,898  3,486  2,639  6,603  3,719  2,666  7,070  3,478	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791 75,085	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824 3,964	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340  2,653,765  2,349,215  2,271,579  1,878,516  1,763,647  1,483,250  1,268,392  2,205,357  1,400,348  884,042 602,959  1,051,732  457,637  242,141  369,108  89,208	32.59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721 3,364 8,997 4,054
\$10,000,000 and over	6,126  2003 Adjusted Number of returns  (9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475 33,729	159,126  Taxable inte Gross Income  Amount  (10)  127,160  9,546  10,013  8,349  7,113  6,548  5,724  5,583  5,885  4,185  3,829  7,114  5,288  3,442  2,667  6,532  3,690  2,669  6,933  3,447  2,091	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086 37,836	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680  4,898  3,486  2,639  6,603  3,719  2,666  7,070  3,478  2,133	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791 75,085 31,650	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824 3,964 2,544	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340  2,653,765  2,349,215  2,271,579  1,878,516  1,763,647  1,483,250  1,268,392  2,205,357  1,400,348  884,042 602,959  1,051,732  457,637  242,141  369,108  89,208  35,492	32,59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721 3,364 8,997 4,054 2,545
\$10,000,000 and over	6,126  2003 Adjusted Number of returns  (9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475 33,729 47,910	159,126  Taxable inte Gross Income  Amount  (10)  127,160  9,546  10,013  8,349  7,113  6,548  5,724  5,583  5,885  4,185  3,829  7,114  5,288  3,442  2,667  6,532  3,690  2,669  6,933  3,447  2,091  5,389	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086 37,836 52,799	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680  4,898  3,486  2,639  6,603  3,719  2,666  7,070  3,478  2,133  5,423	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791 75,085 31,650 45,414	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824 3,964 2,544 6,810	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340  2,653,765  2,349,215  2,271,579  1,878,516  1,763,647  1,483,250  1,268,392  2,205,357  1,400,348  884,042  602,959  1,051,732  457,637  242,141  369,108  89,208  35,492  50,187	32.59 ends received ne Concept  Amount  (16)  115,141 5,320 5,259 5,772 5,175 4,945 4,731 3,845 3,740 3,632 3,240 5,878 4,861 3,596 3,031 7,622 4,721 3,364 8,997 4,054 2,549 6,891
\$10,000,000 and over	6,126  2003 Adjusted Number of returns  (9)  59,459,344 7,155,075 6,746,101 5,886,817 5,845,710 5,364,288 4,878,912 4,285,484 3,787,886 3,102,121 2,308,422 3,780,633 2,007,317 1,148,100 737,114 1,210,388 466,485 220,655 348,508 80,475 33,729 47,910	159,126  Taxable inte Gross Income  Amount  (10)  127,160  9,546  10,013  8,349  7,113  6,548  5,724  5,583  5,885  4,185  3,829  7,114  5,288  3,442  2,667  6,532  3,690  2,669  6,933  3,447  2,091	6,168 rest received 1979 incor Number of returns (11) 59,459,344 6,794,875 6,583,778 6,464,652 6,283,794 5,336,413 4,789,337 4,116,786 3,562,507 2,773,502 2,255,091 3,659,868 2,086,281 1,200,974 784,058 1,332,163 545,569 271,026 416,511 94,086 37,836	159,370  me Concept  Amount  (12)  127,160  9,572  9,847  9,926  8,362  6,705  7,037  4,527  4,946  3,680  3,724  5,680  4,898  3,486  2,639  6,603  3,719  2,666  7,070  3,478  2,133	5,163  Ordinary 2003 Adjusted Number of returns (13)  30,475,097 3,676,515 3,143,442 2,539,374 2,424,785 2,401,322 2,248,221 2,007,681 1,925,421 1,651,112 1,342,087 2,321,166 1,354,216 836,196 563,540 963,016 394,037 198,255 315,791 75,085 31,650	32,559 dividends Gross Income Amount  (14)  115,141 5,315 5,169 4,615 4,175 4,593 4,589 3,982 4,430 3,958 2,868 7,374 5,276 3,752 3,102 7,707 4,843 3,295 8,824 3,964 2,544	5,195  Ordinary divid  1979 Incon  Number of returns  (15)  30,475,097  3,481,534  3,037,660  2,882,340  2,653,765  2,349,215  2,271,579  1,878,516  1,763,647  1,483,250  1,268,392  2,205,357  1,400,348  884,042 602,959  1,051,732  457,637  242,141  369,108  89,208  35,492	32.59 ends received ne Concept Amount (16) 115,141 5,320 5,259 5,772 5,175 4,945 4,731

Footnotes at end of table

# Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003--Continued

[All figures are estimates based on samples—money amounts are in millions of dollars]

-			n net income less los				pital assets	
Size of	2003 Adjusted		1979 Incom		2003 Adjusted		1979 Incon	<del></del>
income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	19,415,648	229,655	19,415,648	229,655	22,985,058	294,354	22,985,058	294,354
Under \$10,000	3.679,177	5,714	3,410,940	3,172	2,992,744	4,038	2,863,263	4,534
\$10,000 under \$20,000	3,033,650	22,462	2,955,225	19,347	2,156,118	318	2,097,824	260
\$20,000 under \$30,000 .	2,179,392	16,328	2,303,568	15,391	1,777,325	1,041	1,989,997	1,240
\$30,000 under \$40,000	1,775,019	14,658	1,825,249	13,792	1,689,877	1,102	1,838,517	1,663
\$40,000 under \$50,000	1,550,603	12,147	1,595,866	11,159	1,732,507	1,391	1,735,135	1,735
\$50,000 under \$60,000	1,349,006	12,019	1,351,214	12,590	1,584,031	2,196	1,550,413	2,935
\$60,000 under \$70,000	1,067,390	10,373	1,068,838	10,686	1,394,538	2,534	1,372,726	3,304
\$70,000 under \$80,000	955,715	11,073	952,105	9,424	1,459,073	3,411	1,295,887	2,679
\$80,000 under \$90,000	749,445	10,460	681,363	8,169	1,215,883	3,092	1,077,646	3,068
\$90,000 under \$100,000 .	548,995	8,031	558,276	7,861	957,178	3,474	916,024	3,487
\$100,000 under \$125,000	880,987	17,623	892,390	18,722	1,774,127	8,446	1,667,028	7,283
\$125,000 under \$150,000	475,489	12,631	509,530	13,057	1,100,061	8,445	1,157,760	8,410
\$150,000 under \$175,000	297,236	11,940	312,284	12,198	714,027	7,711	732,092	7,003
\$175,000 under \$200,000 .	193,821	8,405	214,889	8,829	481,726	6,204	518,550	6,219
\$200,000 under \$300,000 .	353,435	20,482	396,114	23,758	906,769	20,496	965,056	20,095
\$300,000 under \$400,000.	130,348	10.552	152,059	12,379	379,118	15,101	428,536	14,189
\$400,000 under \$500,000	61,692	5,778	77,313	7,141	188,346	11,038	227,064	11,257
\$500,000 under \$1,000,000.	90,054	10,456	108,888	12,510	311,514	32,172	360,023	32,244
\$1,000,000 under \$1,500,000	19,985	3,113	23,273	3,645	75,404	17,930	88,115	17,901
\$1,500,000 under \$2,000,000	8.020	1,263	8,876	1,484	31,862	11,760	35,659	11,906
\$2,000,000 under \$5,000,000	11,733	2,433	12.876	2,594	46,026	35,150	50,721	35,676
\$5,000,000 under \$10,000,000	2,818	953	2,860	968	10,803	23,075	10,983	23,078
\$10,000,000 and over	1,636	761	1,653	777	6,001	74,231	6,043	74,189
	Rents,	royalties, and farm	rental net income les	is loss	Partn	ership and S corpor	ation net income les	s loss
Size of	2003 Adjusted	Gross Income	1979 Incon	ne Concept	2003 Adjusted	Gross Income	1979 Incor	ne Concept
income								
mounte	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
movine	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
onre		Amount (26)		Amount (28)		Amount (30)		Amount (32)
All returns, total	returns		returns		returns		returns	
	returns (25)	(26)	returns (27)	(28)	returns (29)	(30)	returns (31)	(32)
All returns, total	returns (25) 9,563,619	(26) <b>29,227</b>	returns (27) 9,563,619	(28) 29,227	returns (29) 7,006,580	(30) 254,057	returns (31) 7,006,580	(32) <b>254,05</b> 7
All returns, total	returns (25) 9,563,619 1,002,314	(26) <b>29,227</b> -1,343	retums (27) <b>9,563,619</b> 952,503	(28) 29,227 -1,401	returns (29) 7,006,580 693,853	(30) <b>254,057</b> -33,373	7,006,580 668,595	(32) <b>254,05</b> 7 -33,438
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687	(26) 29,227 -1,343 845	retums (27) 9,563,619 952,503 1,000,884	(28) 29,227 -1,401 670	retums (29) 7,006,580 693,853 450,889	(30) <b>254,057</b> -33,373 26	7,006,580 668,595 428,549	(32) 254,057 -33,438 -62
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890	(26) 29,227 -1,343 845 588	retums (27) 9,563,619 952,503 1,000,884 999,082	(28) 29,227 -1,401 670 940	retums (29) 7,006,580 693,853 450,889 477,372	(30) <b>254,057</b> -33,373 26 742	retums (31) 7,006,580 668,595 428,549 492,641	(32) 254,057 -33,438 -62 755
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354	(26) 29.227 -1.343 845 588 110	retums (27) 9,563,619 952,503 1,000,884 999,082 953,452	(28) 29,227 -1,401 670 940 264	retums (29) 7,006,580 693,853 450,889 477,372 441,755	(30) 254,057 -33,373 26 742 1,466	retums (31) 7,006,580 668,595 428,549 492,641 468,864	(32) 254.057 -33,438 -62 755 1,252
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091	(26) 29,227 -1,343 845 588 110 -319	retums (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608	(28) 29,227 -1,401 670 940 264 291	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196	(30) 254,057 -33,373 26 742 1,466 2,192	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087	(32) 254.057 -33,438 -62 755 1,252 1,934
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870	(26) 29,227 -1,343 845 588 110 -319 60	retums (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302	(28) 29,227 -1,401 670 940 264 291	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878	(30) 254,057 -33,373 26 742 1,466 2,192 3,335	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315	(32) 254,057 -33,438 -62 755 1,252 1,934 3,074
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414	(26) 29,227 -1,343 845 588 110 -319 60 722	retums (27) 9.563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057	(28)  29,227 -1,401 670 940 264 291 4 695	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499	(30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078	(32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797	(26) 29,227 -1,343 845 588 110 -319 60 722 136	retums (27) 9.563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508	(28)  29,227 -1,401 670 940 264 291 4 695 87	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628	(30) 254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857	(32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280	(26) 29,227 -1,343 845 588 110 -319 60 722 136 928	retums (27) 9.563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467	(28)  29,227 -1,401 670 940 264 291 4 695 87 657	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348	(32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613	(26)  29,227 -1,343 845 588 110 -319 60 722 136 928 725	retums (27) 9.563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549	(28)  29,227 -1,401 670 940 264 291 4 695 87 657 920	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629	(32) 254,057 -33,438 -62 -755 1,252 1,934 3,074 3,236 2,906 3,324 2,806
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184	(26)  29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171	retums (27) 9.563,619 952,503 1.000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346	(28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873	(32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106	(26)  29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399	retums (27) 9.563,619 952,503 1.000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414	(28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674	(32) 254,057 -33,438 -62 -755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123	(26)  29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903	retums (27) 9.563,619 952,503 1.000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586	(28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049	(32) 254,057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170	(26)  29.227 -1.343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345	retums (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476	(28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946	(32) 254.057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700	(26)  29.227 -1.343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606	retums (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595	(28)  29,227 -1,401 -670 -940 -264 -291 -4 -695 -87 -657 -920 -1,443 -1,987 -1,791 -909 -4,683	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222	(32) 254.057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440 25,727
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660	(26)  29.227 -1.343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520	retums (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427	(28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273	(32) 254.057 -33,438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440 25,727 22,439
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442	(26)  29.227 -1.343 845 588 110 -319 60 722 136 928 725 2.171 1.399 1.903 1.345 4.606 2.520 1.607	retums (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638	(28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591	(32) 254.057 -33.438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440 25,727 22,439 16,755
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221	(26)  29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520 1,607 4,476	retums (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225	(28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768 4,429	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605	(32) 254.057 -33.438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440 25,727 22,439 16,755 48,698
All returns, total	returns (25) 9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221 27,486	(26)  29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520 1,607 4,476 1,808	retums (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225 33,268	(28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768 4,429 1,862	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172 58,247	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740 23,284	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605 63,444	(32) 254.057 -33.438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440 25,727 22,439 16,755 48,698 24,035
All returns, total	returns (25)  9,563,619 1,002,314 1,040,687 908,890 894,354 813,091 764,870 652,414 623,797 473,280 382,613 689,184 391,106 190,123 130,170 252,700 119,660 61,442 108,221 27,486 11,715	(26)  29,227 -1,343 845 588 110 -319 60 722 136 928 725 2,171 1,399 1,903 1,345 4,606 2,520 1,607 4,476 1,808 929	retums (27) 9,563,619 952,503 1,000,884 999,082 953,452 850,608 740,302 645,057 572,508 420,467 376,549 660,346 383,414 207,586 131,476 275,595 132,427 70,638 118,225 33,268 12,448	(28)  29,227 -1,401 670 940 264 291 4 695 87 657 920 1,443 1,987 1,791 909 4,683 2,264 1,768 4,429 1,862 941	retums (29) 7,006,580 693,853 450,889 477,372 441,755 459,196 458,878 417,499 385,628 320,791 270,902 592,459 387,744 271,733 198,206 461,912 233,698 122,699 224,172 58,247 25,978	(30)  254,057 -33,373 26 742 1,466 2,192 3,335 3,447 2,981 3,023 3,120 10,347 9,003 8,945 7,336 27,509 22,535 15,513 46,740 23,284 15,057	retums (31) 7,006,580 668,595 428,549 492,641 468,864 464,087 464,315 386,078 361,857 304,348 269,629 575,873 396,674 275,049 207,946 469,222 243,273 139,591 242,605 63,444 27,779	(32) 254.057 -33.438 -62 755 1,252 1,934 3,074 3,236 2,906 3,324 2,806 9,572 8,572 7,825 7,440 25,727 22,439 16,755 48,698 24,035 15,482

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3,468

Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003--Continued

[All figures are estimates based on sample	smoney amounts a	re in minoris or gon	4,01	-				
		Nondeductible				Estate and trust ne	t income less loss	
Size of	2003 Adjusted	Gross Income	1979 Incom	e Concept	2003 Adjusted	Gross Income	1979 Incom	e Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		retums	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,390,661	17,722	1,390,661	17,722	532,533	12,415	532,533	12,415
Under \$10,000	126,912	2,715	151,682	6,627	62,622	-70	63,371	-82
\$10,000 under \$20,000	48,402	497	53,650	285	38,253	181	37,154	191
\$20,000 under \$30,000	70,584	474	77,067	300	45,731	237	56,227	256
\$30,000 under \$40,000	73,668	343	69,034	214	35,810	210	46,948	297
\$40,000 under \$50,000	54,804	251	63,284	228	37,951	271	37,434	254
\$50,000 under \$60,000	69,552	513	58,740	358	35,302	207	23,229	190
\$60,000 under \$70,000	44,957	375	47,505	322	18,686	207	22,533	267
\$70,000 under \$80,000	57,462	379	58,539	297	27,497	230	27,165	184
\$80,000 under \$90,000	55,870	281	37,798	267	30,992	227	18,770	80
\$90,000 under \$100,000	41,817	433	40,514	237	20,505	183	21,658	305
\$100,000 under \$125,000	96,940	799	103,256	611	40.863	718	38,524	641
\$125,000 under \$150,000	109,425	1,442	103,318	836	34,317	346	33,855	430
\$150,000 under \$175,000	105,352	810	101,302	794	15,901	437	13,538	374
\$175,000 under \$200,000	90,047	724	76,872	651	10,986	289	10,860	309
\$200,000 under \$300,000	150,361	1,902	142,811	1,287	26,762	954	27,825	820
\$300,000 under \$400,000	65,960	941	68,159	733	15,208	608	15,499	661
\$400,000 under \$500,000	36,236	638	35,598	404	6,527	235	6,842	239
\$500,000 under \$1,000,000	56,246	1,194	63,803	983	15,421	1,715	16,911	1,743
\$1,000,000 under \$1,500,000	14,378	477	15,338	432	4,804	702	5,395	740
\$1,500,000 under \$2,000,000	6,665	295	6,759	225	2,147	423	2,387	436
\$2,000,000 under \$5,000,000	10,499	843	11,138	598	4,069	1,481	4,227	1,443
\$5,000,000 under \$10,000,000	2,799	477	2,794	323	1,217	890	1,219	899
\$10,000,000 and over	1,725	919	1,701	707	963	1,734	962	1,740
	Pensions and a	nnuities in AGI1	Pensions ar	id annuities'		Total statutor	y adjustments	
Size of	2003 Adjusted	Gross Income	1979 Incor	ne Concept	2003 Adjusted	Gross Income	1979 Incon	ne Concept
income	Musebag of			A			A to construe a see	
	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns	Amount	Number of returns	Amount	Number of returns		returns	
		Amount (42)		(44)		Amount (46)		Amount (48)
All returns, total	returns (41)		returns		returns		returns	
All returns, total	returns (41) 26,403,205	(42)	returns (43)	(44)	returns (45)	(46)	returns (47)	(48)
Under \$10,000	returns (41) 26,403,205 2,667,611	(42) 461,267	returns (43) 28,568,799	(44) 68 <b>6,3</b> 69	returns (45) 30,382,069	(46) 87,576	returns (47) 16,138,939	(48) 73,170
Under \$10,000 \$10,000 under \$20,000	returns (41) 26,403,205 2,667,611	(42) 461,267 13,733	returns (43) 28,568,799 2,528,340	(44) 68 <b>6,369</b> 14,016	returns (45) 30,382,069 3,904,160	(46) <b>87,576</b> 4,735	returns (47) <b>16,138,939</b> 316,491	73,170 2,464
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109	(42) 461,267 13,733 46,778	returns (43) 28,568,799 2,528,340 4,806,823	(44) 68 <b>6,369</b> 14,016 47,302	returns (45) 30,382,069 3,904,160 3,964,781	(46) <b>87,576</b> 4,735 5,700	returns (47) 16,138,939 316,491 804,914	73,170 2,464 4,164
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054	(42) 461,267 13,733 46,778 44,925	returns (43) 28,568,799 2,528,340 4,806,823 4,113,173	(44) 686,369 14,016 47,302 57,747	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250	(46) 87,576 4,735 5,700 6,031	returns (47) 16,138,939 316,491 804,914 1,444,259	73,170 2,464 4,164 7,182
Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012	(42) 461,267 13,733 46,778 44,925 44,788	returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648	(44) 686,369 14,016 47,302 57,747 59,436	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410	(46) 87,576 4,735 5,700 6,031 5,946	returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679	73,170 2,464 4,164 7,182 7,402
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012	(42) 461,267 13,733 46,778 44,925 44,788 43,952	returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411	(44) 686,369 14,016 47,302 57,747 59,436 50,945	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710	(46) 87,576 4,735 5,700 6,031 5,946 5,973	returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119	73,170 2,464 4,164 7,182 7,402 7,525
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439	returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344	returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367	73,170 2,464 4,164 7,182 7,402 7,525 6,040
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879	returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364	returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065	73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964	returns (43) 28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449	returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091	73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317	returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828	73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659	returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026	73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660	returns (47) 16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326	73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256 5,674
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491	returns (47)  16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230	73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256 5,674 3,438
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450	returns (47)  16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442	73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256 5,674 3,438 2,124
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707	returns (47)  16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230	73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256 5,674 3,438 2,124 1,561
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879	returns (47)  16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594	(48) 73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256 5,674 3,438 2,124 1,561 2,660
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971	(42)  461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608 4,651	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725	returns (47)  16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594 115,376	(48) 73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256 5,674 3,438 2,124 1,561 2,660 1,233
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971 75,456	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608 4,651 2,206	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177 111,648	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788 18,060	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905 105,161	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725 1,945	returns (47)  16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 695,387 369,442 245,230 345,594 115,376 52,844	(48) 73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256 5,674 3,438 2,124 1,561 2,660 1,233 605
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971 75,456 17,138	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608 4,651 2,206 3,894	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177 111,648 163,648	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788 18,060 38,073	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905 105,161 173,775	(46) 87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725 1,945 3,673	returns (47)  16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594 115,376 52,844 74,654	(48) 73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256 5,674 3,438 2,124 1,561 2,660 1,233 605 1,266
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971 75,456 17,138 7,392	(42) 461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608 4,651 2,206 3,894 1,037	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177 111,648 163,648 37,561	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788 18,060 38,073 16,094	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905 105,161 173,775 42,004	(46)  87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725 1,945 3,673 1,054	returns (47)  16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594 115,376 52,844 74,654 11,414	(48) 73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256 5,674 3,438 2,124 1,561 2,660 1,233 605 1,266 331
Under \$10,000	returns (41) 26,403,205 2,667,611 4,816,499 3,452,109 2,833,054 2,512,012 2,129,015 1,640,440 1,450,210 1,170,894 819,328 1,189,644 599,709 330,321 218,040 301,359 110,506 47,971 75,456 17,138 7,392	(42)  461,267 13,733 46,778 44,925 44,788 43,952 40,439 35,879 34,964 28,873 22,223 34,185 21,955 12,248 9,246 13,608 4,651 2,206 3,894 1,037 500	returns (43)  28,568,799 2,528,340 4,806,823 4,113,173 3,373,648 2,635,411 2,160,124 1,579,850 1,393,532 1,122,127 852,166 1,340,926 767,838 476,627 333,537 511,152 223,177 111,648 163,648 37,561 13,526	(44) 686,369 14,016 47,302 57,747 59,436 50,945 46,258 37,125 35,141 27,646 23,733 44,851 31,726 26,641 19,840 43,067 27,788 18,060 38,073 16,094 6,354	returns (45) 30,382,069 3,904,160 3,964,781 3,454,250 3,094,410 2,868,710 2,450,786 1,862,265 1,649,762 1,442,754 1,155,206 1,928,719 807,674 424,520 282,236 498,919 218,905 105,161 173,775 42,004 17,798	(46)  87,576 4,735 5,700 6,031 5,946 5,973 5,344 4,364 4,449 4,317 3,659 7,660 4,491 3,450 2,707 6,879 3,725 1,945 3,673 1,054 454	returns (47)  16,138,939 316,491 804,914 1,444,259 1,749,679 1,776,119 1,700,367 1,550,065 1,475,091 1,117,828 886,026 1,396,326 695,387 369,442 245,230 345,594 115,376 52,844 74,654 11,414 4,080	(48) 73,170 2,464 4,164 7,182 7,402 7,525 6,040 5,623 5,479 4,438 3,256 5,674 3,438 2,124 1,561 2,660 1,233 605 1,266 331 153

1,094

1,927

\$10,000,000 and over...... Footnotes at end of table 1,463

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# Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 2003--Continued

[All figures are estimates based on samples--money amounts are in millions of dollars]

		Total itemize	d deductions			Taxable	Income	
Size of	2003 Adjusted	Gross income	1979 Incon	ne Concept	2003 Adjusted	Gross Income	1979 Incor	ne Concept
ıncome	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	43,949,591	901,865	43,921,885	855,446	101,392,812	4,200,218	101,392,812	4,200,218
Under \$10,000	988,786	14,284	1,047,740	14,015	5,692,486	9,165	5,662,760	10,119
\$10,000 under \$20,000	2,366,752	29,929	2,457,017	28,204	16,126,280	91,290	16,035,308	91,560
\$20,000 under \$30,000	3,458,904	44,766	3,889,758	46,817	17,248,402	204,906	17,950,607	217,831
\$30,000 under \$40,000	4,449,065	58,796	4,584,673	56,861	13,724,586	273,848	14,110,368	292,589
\$40,000 under \$50,000	4,501,574	63,813	4,464,356	59,186	10,356,679	286,911	10,257,798	297,135
\$50,000 under \$60,000	4,356,717	68,079	4,172,995	61,900	8,158,782	291,115	7,902,314	290,188
\$60,000 under \$70,000	3,997,826	66,131	3,823,788	60,196	6,352,529	276,324	6,086,364	269,260
\$70,000 under \$80,000	3,814,314	66,822	3,637,045	61,090	5,258,082	271,567	4,990,477	259,168
\$80,000 under \$90,000	3,171,893	60,153	2,875,075	51,565	4,097,575	243,917	3,730,965	223,130
\$90,000 under \$100,000	2,456,189	50,227	2,328,451	45,188	2,979,967	201,832	2,855,438	192,703
\$100,000 under \$125,000	3,977,567	91,581	3,816,719	83,161	4,484,629	363,671	4,356,512	345,824
\$125,000 under \$150,000	2,090,169	55,639	2,156,470	54,135	2,299,165	237,018	2,371,861	236,366
\$150,000 under \$175,000	1,194,945	36,107	1,217,284	34,599	1,283,322	159,062	1,344,974	156,746
\$175,000 under \$200,000	753,743	25,490	785,736	24,695	797,249	116,121	849,937	115,436
\$200,000 under \$300,000	1,205,426	47,836	1,308,969	47,871	1,282,928	251,533	1,410,531	252,865
\$300,000 under \$400,000	457,729	23,146	516,836	23,784	486,571	143,455	568,080	146,989
\$400,000 under \$500,000	213,446	13,334	259,738	14,405	227,148	87,863	278,847	94,281
\$500,000 under \$1,000,000	329,147	28,295	391,133	29,809	355,526	212,836	424,350	222,684
\$1,000,000 under \$1,500,000	73,232	10,506	87,554	10,770	81,525	88,369	97,131	91,740
\$1,500,000 under \$2,000,000	30,700	6,008	34,485	6,193	33,949	52,504	37,774	53,582
\$2,000,000 under \$5,000,000	44,803	14,087	49,216	14,261	48,175	128,219	52,948	130,850
\$5,000,000 under \$10,000,000	10,709	7,806	10,858	7,843	11,151	68,514	11,325	68,826
\$10,000,000 and over	5,955	19,030	5,988	18,897	6,105	140,180	6,146	140,347

		Total ta	x credits			Total in	come tax	
Size of	2003 Adjusted	Gross Income	1979 Incom	ne Concept	2003 Adjusted	Gross Income	1979 Incor	me Concept
income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		returns		returns	
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	41,091,029	41,996	41,091,029	41,996	88,921,904	748,017	88,921,904	748,017
Under \$10,000	1,065,701	91	1,043,408	103	4,956,686	932	4,943,645	1,107
\$10,000 under \$20,000	5,419,481	1,625	5,365,521	1,621	12,347,028	8,155	12,311,462	8,206
\$20,000 under \$30,000	7,778,264	5,265	7,909,851	5,318	12,187,319	19,310	12,878,463	20,824
\$30,000 under \$40,000	5,509,367	5,003	5,575,276	5,066	11,856,081	29,738	12,206,944	32,520
\$40,000 under \$50,000	4,643,842	4,932	4,559,722	4,834	9,668,366	34,635	9,602,036	36,343
\$50,000 under \$60,000	3,350,620	4,031	3,383,685	3,992	7,963,729	38,107	7,695,815	38,098
\$60,000 under \$70,000	2,924,490	3,670	2,875,650	3,591	6,270,036	37,134	5,998,978	36,352
\$70,000 under \$80,000	2,516,662	3,206	2,477,941	3,187	5,227,837	37,081	4,954,501	35,694
\$80,000 under \$90,000	2,092,625	2,754	1,938,781	2,563	4,075,665	35,004	3,708,443	32,257
\$90,000 under \$100,000	1,473,659	1,728	1,399,318	1,640	2,973,777	31,183	2,845,170	29,848
\$100,000 under \$125,000	2,045,535	2,372	2,030,323	2,288	4,482,868	61,653	4,342,463	58,565
\$125,000 under \$150,000	768,231	674	835,891	714	2,296,864	44,732	2,364,004	44,165
\$150,000 under \$175,000	352,027	377	399,384	370	1,283,855	31,961	1,343,121	31,278
\$175,000 under \$200,000	219,991	168	246,856	240	798,176	24,996	848,382	24,397
\$200,000 under \$300,000	397,842	790	442,960	813	1,282,929	59,183	1,407,925	58,531
\$300,000 under \$400,000	169,320	564	194,033	538	486,553	37,474	564,874	37,681
\$400,000 under \$500,000	91,586	346	109,109	518	227,304	24,054	278,779	25,261
\$500,000 under \$1,000,000	165,001	1,131	185,334	1,248	355,750	60,181	422,426	62,379
\$1,000,000 under \$1,500,000	44,901	533	50,757	579	81,588	25,551	97,152	26,419
\$1,500,000 under \$2,000,000	19,386	335	21,771	335	33,984	15,316	36,826	15,608
\$2,000,000 under \$5,000,000	30,289	896	33,117	929	48,235	36,905	53,002	37,594
\$5,000,000 under \$10,000,000	7,681	486	7,777	489	11,160	19,314	11,339	19,429
\$10,000,000 and over	4,528	1,019	4,564	1,022	6,114	35,417	6,152	35,462

¹ Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

that would be consistent over several years, and would allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from Individual income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years.

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation of straight-line in excess depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. Starting in 1994, moving expenses were once more made an adjustment to income. The amounts reported for employee business expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim this expense (as well as moving expenses prior to 1994). For this reason, the deduction for these two expenses beginning

in 1987 is not completely comparable to that for previous years.

# Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" (moving expenses changed back for 1994) in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for years after 1986 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all years. Table B shows total income and selected tax items for 2003 using AGI and the 1979 Income Concept, classified by size of 2003 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of gains, much capital of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 2003, 1979

Concept income was 2.2 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$225.1 billion in nontaxable pensions and annuities (including IRA distributions) in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 2.7 percent for 2003; income for the \$200,000 and above group increased 6.6 percent, after decreasing 8.5 percent for 2002. Total income tax for all returns decreased 6.1 percent; and total income tax reported for the \$200,000 and above income group decreased 3.2 percent for 2003, following a decrease of 11.5 percent for 2002.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 2003 are shown in Figure 4.

For the population as a whole, average tax rates for 2003 (based on the 1979 Income Concept) were I.1 percentage points lower than those for 2002. Between 1986 and 2003, the average tax rates declined in all income categories below \$1,000,000. The \$1,000,000 or more income category showed an increase in average tax rates between 1986 and 2003 of 1.9 percentage points. Although the average tax rate for 2003 was calculated using a lower maximum marginal tax rate of 35.0 percent for 2003 compared to 50 percent for 1986, it was calculated on income that included all capital gains (long-term gains could be partially excluded from income for However, average tax rate declined in the category for 2003 by 3.3 percentage points.

# Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-2003

								<del></del>	<del></del>							<del></del>		
Size of						Tota	l income	tax as a	percent	age of a	djusted g	ross inc	ome					
2003 AGI	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	14.8	13.3	13.4	13.3	13.1	12.9	13.1	13.5	13.7	14.0	14.5	14.7	14.6	15.0	15.4	14.4	13.2	12.1
Under \$10,000	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0	3.0	3.0	3.1	3.2	2.9	3.0	3.3	2.4	2.3	2.1
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9	4.8	4.7	4.6	4.3	4.3	4.1	4.1	3.4	2.6	2.4
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2	8.1	7.9	7.7	7.6	6.8	6.7	6.5	5.9	4.7	4.2
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1	10.0	9.8	9.7	9.6	8.8	8.6	8.5	8.0	6.7	6.1
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7	10.8	10.7	10.8	10.7	10.0	9.8	9.8	9.4	8.1	7.4
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5	11.4	11.4	11.3	11.3	10.7	10.6	10.6	10.2	9.2	8.5
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7	12.6	12.5	12.3	12.1	11.4	11.2	11.2	10.8	9.6	9.0
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9	13.8	13.6	13.6	13.4	12.6	12.4	12.1	11.6	10.6	9.4
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1	14.9	14.6	14.6	14.4	13.5	13.5	13.5	12.9	11.6	10.1
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7	15.9	15.8	15.4	15.2	14.8	14.5	14.4	13.7	12.7	11.0
	22.4	20.4	400	40.4	47.5	17.2	46.0	17.0	17.0	16.9	16.7	16.5	16.0	15.8	15.8	15.2	14.2	12.4
\$100,000 under \$125,000	23.1 25.2	20.1	18.8 20.3	18.4 19.8	17.5 19.2	17.3 18.6	16.9 18.7	17.0 18.6	17.0 18.6	18.3	18.4	17.7	17.7	17.6	17.4	16.8	16.0	12.4 14.2
\$125,000 under \$150,000	28.0	21.8		21.1	20.4	19.8	19.6	19.7	19.9	19.9	19.8	19.3	18.8	19.0	18.6	18.2	17.3	15.4
\$150,000 under \$175,000		23.0	21.6 22.5	21.1	21.1	21.0	20.7	21.2	21.4	20.9	20.9	20.5	20.0	20.0	19.9	19.1	18.4	16.8
\$175,000 under \$200,000	29.3	23.9			22,6	21.0	20.7	23.8	23.9	23.8	23.4	22.9	22.4	20.0	22.4	21.6	21.0	19.2
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.0	22.1	22.9	23.0	23.9	23.0	23.4	22.5	22.4	22.4	22.4	21.0	21.0	19.2
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9	26.9	26.8	26.6	26.1	25.4	25.4	25.0	24.7	24.2	22.4
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4	28.6	28.7	28.2	27.4	26.9	26.7	26.6	26.1	25.7	23.8
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0	30.2	30.2	30.1	29.0	28.2	28.4	28.3	28.1	27.9	24.9
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2	31.1	31.4	30.8	28.8	27.5	27.9	27.7	28.3	28.5	24.8
Size of						Tota	al income	e tax as a	percen	tage of 1	979 Inco	me Con	cept		-			
Size of 2003 Income	1986	1987	1988	1989	1990	Tota 1991	al income	e tax as a	percen	tage of 1	979 Inco	me Con	cept 1998	1999	2000	2001	2002	2003
	1986	1987	1988		1990	1991	1992	1993	1994	1995	1996	1997	1998		<del>                                     </del>			
	1986 (19)	1987	1988	1989	1990 (23)								_	1999	2000	2001	2002	2003
					(23) 13.0	1991	1992 (25) 12.8	1993 (26) 13.3	1994 (27) 13.5	1995 (28) 13.8	1996 (29) 14.3	1997 (30) <b>14.5</b>	1998 (31) 14.2	(32) 14.6	(33) 15.0	(34) 14.1	(35) 12.9	(36) 11.8
2003 Income	(19) 13.3 4.9	(20) 13.1 4.2	(21) 13.3 4.4	(22) 13.2 4.3	(23) 13.0 4.3	1991 (24) 12.7 4.0	1992 (25) 12.8 3.5	1993 (26) 13.3 3.2	1994 (27) 13.5 3.2	1995 (28) 13.8 3.1	1996 (29) 14.3 3.2	1997 (30) 14.5 3.4	1998 (31) 14.2 3.1	(32) 14.6 3.2	(33) 15.0 3.6	(34) 14.1 2.9	(35) 12.9 3.0	(36) 11.8 2.8
All returns, total	(19) 13.3 4.9 7.6	(20) 13.1 4.2 6.7	(21) 13.3 4.4 6.5	(22) 13.2 4.3 6.4	(23) 13.0 4.3 6.1	1991 (24) 12.7 4.0 5.5	1992 (25) 12.8 3.5 5.1	1993 (26) 13.3 3.2 4.8	1994 (27) 13.5 3.2 4.8	1995 (28) 13.8 3.1 4.7	1996 (29) 14.3 3.2 4.6	1997 (30) 14.5 3.4 4.4	1998 (31) 14.2 3.1 4.2	(32) 14.6 3.2 4.1	(33) 15.0 3.6 4.0	(34) 14.1 2.9 3.4	(35) 12.9 3.0 2.6	(36) 11.8 2.8 2.4
2003 Income  All returns, total  Under \$10,000	(19) 13.3 4.9	(20) 13.1 4.2 6.7 9.3	(21) 13.3 4.4 6.5 9.3	(22) 13.2 4.3 6.4 9.3	(23) 13.0 4.3 6.1 9.1	1991 (24) 12.7 4.0 5.5 8.7	1992 (25) 12.8 3.5 5.1 8.3	1993 (26) 13.3 3.2 4.8 8.2	1994 (27) 13.5 3.2 4.8 8.1	1995 (28) 13.8 3.1 4.7 7.9	1996 (29) 14.3 3.2 4.6 7.8	1997 (30) 14.5 3.4 4.4 7.6	1998 (31) 14.2 3.1 4.2 6.9	(32) 14.6 3.2 4.1 6.8	(33) 15.0 3.6 4.0 6.6	(34) 14.1 2.9 3.4 6.1	(35) 12.9 3.0 2.6 4.8	(36) 11.8 2.8 2.4 4.4
2003 Income  All returns, total  Under \$10,000 \$10,000 under \$20,000	(19) 13.3 4.9 7.6 10.0 11.6	(20) 13.1 4.2 6.7	(21) 13.3 4.4 6.5 9.3 10.7	(22) 13.2 4.3 6.4 9.3 10.9	(23) 13.0 4.3 6.1 9.1 10.7	1991 (24) 12.7 4.0 5.5	1992 (25) 12.8 3.5 5.1 8.3 10.2	1993 (26) 13.3 3.2 4.8 8.2 10.2	1994 (27) 13.5 3.2 4.8 8.1 10.1	1995 (28) 13.8 3.1 4.7 7.9 10.1	1996 (29) 14.3 3.2 4.6 7.8 10.0	1997 (30) 14.5 3.4 4.4 7.6 9.8	1998 (31) 14.2 3.1 4.2 6.9 9.1	(32) 14.6 3.2 4.1 6.8 8.9	(33) 15.0 3.6 4.0 6.6 9.0	(34) 14.1 2.9 3.4 6.1 8.4	(35) 12.9 3.0 2.6 4.8 7.1	(36) 11.8 2.8 2.4 4.4 6.5
2003 Income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000	(19) 13.3 4.9 7.6 10.0	(20) 13.1 4.2 6.7 9.3	(21) 13.3 4.4 6.5 9.3	(22) 13.2 4.3 6.4 9.3	(23) 13.0 4.3 6.1 9.1	1991 (24) 12.7 4.0 5.5 8.7	1992 (25) 12.8 3.5 5.1 8.3	1993 (26) 13.3 3.2 4.8 8.2	1994 (27) 13.5 3.2 4.8 8.1	1995 (28) 13.8 3.1 4.7 7.9	1996 (29) 14.3 3.2 4.6 7.8	1997 (30) 14.5 3.4 4.4 7.6	1998 (31) 14.2 3.1 4.2 6.9	(32) 14.6 3.2 4.1 6.8	(33) 15.0 3.6 4.0 6.6	(34) 14.1 2.9 3.4 6.1	(35) 12.9 3.0 2.6 4.8	(36) 11.8 2.8 2.4 4.4
2003 Income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000	(19) 13.3 4.9 7.6 10.0 11.6	(20) 13.1 4.2 6.7 9.3 10.7	(21) 13.3 4.4 6.5 9.3 10.7	(22) 13.2 4.3 6.4 9.3 10.9	(23) 13.0 4.3 6.1 9.1 10.7	1991 (24) 12.7 4.0 5.5 8.7 10.5	1992 (25) 12.8 3.5 5.1 8.3 10.2	1993 (26) 13.3 3.2 4.8 8.2 10.2	1994 (27) 13.5 3.2 4.8 8.1 10.1	1995 (28) 13.8 3.1 4.7 7.9 10.1	1996 (29) 14.3 3.2 4.6 7.8 10.0	1997 (30) 14.5 3.4 4.4 7.6 9.8	1998 (31) 14.2 3.1 4.2 6.9 9.1	(32) 14.6 3.2 4.1 6.8 8.9	(33) 15.0 3.6 4.0 6.6 9.0	(34) 14.1 2.9 3.4 6.1 8.4	(35) 12.9 3.0 2.6 4.8 7.1	(36) 11.8 2.8 2.4 4.4 6.5
All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6	(20) 13.1 4.2 6.7 9.3 10.7 11.7	13.3 4.4 6.5 9.3 10.7 11.7	(22) 13.2 4.3 6.4 9.3 10.9 11.5	(23) 13.0 4.3 6.1 9.1 10.7 11.5	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9	1993 (26) 13.3 3.2 4.8 8.2 10.2	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3	14.6 3.2 4.1 6.8 8.9 10.1	(33) 15.0 3.6 4.0 6.6 9.0 10.2	(34) 14.1 2.9 3.4 6.1 8.4 9.9	(35) 12.9 3.0 2.6 4.8 7.1 8.5	(36) 11.8 2.8 2.4 4.4 6.5 7.8
2003 Income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	(19) 13.3 4.9 7.6 10.0 11.6 12.6	(20) 13.1 4.2 6.7 9.3 10.7 11.7	(21) 13.3 4.4 6.5 9.3 10.7 11.7	(22)  13.2  4.3  6.4  9.3  10.9  11.5	(23) 13.0 4.3 6.1 9.1 10.7 11.5	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1	(30) 14.5 3.4 4.4 7.6 9.8 11.0	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3	(32) 14.6 3.2 4.1 6.8 8.9 10.1	(33) 15.0 3.6 4.0 6.6 9.0 10.2	(34) 14.1 2.9 3.4 6.1 8.4 9.9	(35) 12.9 3.0 2.6 4.8 7.1 8.5	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8	(20) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2	(23) 13.0 4.3 6.1 9.1 10.7 11.5	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4	(32) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4	(33) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5	(34) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1	(35)  12.9  3.0 2.6 4.8 7.1 8.5  9.5 9.8	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1
2003 Income  All returns, total  Under \$10,000 \$10,000 under \$20,000 \$20,000 under \$30,000 \$30,000 under \$40,000 \$40,000 under \$50,000 \$50,000 under \$60,000	(19) 13.3 4.9 7.6 10.0 11.6 12.6	(20) 13.1 4.2 6.7 9.3 10.7 11.7	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.6 12.5 13.6	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6	(32) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4	(33) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3	(34) 14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8	(35)  12.9  3.0 2.6 4.8 7.1 8.5  9.5 9.8 10.8	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	(20) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8	(23)  13.0  4.3 6.1  9.1 10.7 11.5  12.5 13.8 14.6 15.5 16.1	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(32) 14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2	(34)  14.1  2.9  3.4 6.1  8.4  9.9  10.6 11.1 11.8 12.9 13.6	(35)  12.9  3.0 2.6 4.8 7.1 8.5  9.5 9.8 10.8 11.5 12.7	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	(20)  13.1  4.2 6.7  9.3 10.7 11.7  13.4 15.0 16.2 17.5 18.1	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7	(23)  13.0  4.3  6.1  9.1  10.7  11.5  12.5  13.8  14.6  15.5  16.1	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0	(33) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2	(34)  14.1  2.9  3.4  6.1  8.4  9.9  10.6  11.1  11.8  12.9  13.6	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8	(20)  13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6	(21)  13.3  4.4  6.5  9.3  10.7  11.7  13.2  14.5  15.4  16.1  17.1  18.0  19.6	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8	(23)  13.0  4.3  6.1  10.7  11.5  12.5  13.8  14.6  15.5  16.1	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6	(33) 15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6	(34)  14.1  2.9  3.4  6.1  8.4  9.9  10.6  11.1  11.8  12.9  13.6  14.9  16.2	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3	(20) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2	(21)  13.3  4.4  6.5  9.3  10.7  11.7  13.2  14.5  15.4  16.1  17.1  18.0  19.6  20.6	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0	(23)  13.0  4.3  6.1  10.7  11.5  12.5  13.8  14.6  15.5  16.1  16.9  18.0  19.1	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 15.3 16.3 17.7 18.0	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2  15.4  16.6  17.5	(34)  14.1  2.9  3.4  6.1  8.4  9.9  10.6  11.1  11.8  12.9  13.6  14.9  16.2  17.0	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3	(20) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5	(21)  13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7	(23)  13.0  4.3  6.1  10.7  11.5  12.5  13.8  14.6  15.5  16.1  16.9  18.0  19.1  20.0	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 15.3 16.3 17.7 18.0 19.1	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2  15.4  16.6  17.5  18.0	(34)  14.1  2.9  3.4  6.1  8.4  9.9  10.6  11.1  11.8  12.9  13.6  14.9  16.2  17.0  17.8	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3  15.3
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3	(20) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2	(21)  13.3  4.4  6.5  9.3  10.7  11.7  13.2  14.5  15.4  16.1  17.1  18.0  19.6  20.6	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0	(23)  13.0  4.3  6.1  10.7  11.5  12.5  13.8  14.6  15.5  16.1  16.9  18.0  19.1	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 15.3 16.3 17.7 18.0	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2  15.4  16.6  17.5	(34)  14.1  2.9  3.4  6.1  8.4  9.9  10.6  11.1  11.8  12.9  13.6  14.9  16.2  17.0	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3	(20) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5	(21)  13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7	(23)  13.0  4.3  6.1  10.7  11.5  12.5  13.8  14.6  15.5  16.1  16.9  18.0  19.1  20.0	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 15.3 16.3 17.7 18.0 19.1	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2  15.4  16.6  17.5  18.0	(34)  14.1  2.9  3.4  6.1  8.4  9.9  10.6  11.1  11.8  12.9  13.6  14.9  16.2  17.0  17.8	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3  15.3
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6	(20)  13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3	(22) 13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7 21.5	(23) 13.0 4.3 6.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 16.2 17.2 17.8 19.0 20.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 15.3 16.3 17.7 18.0 19.1 21.4	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1 19.4	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4 19.9	(33)  15.0  3.6  4.0  6.6  9.0  10.2  10.9  11.5  12.3  13.4  14.2  15.4  16.6  17.5  18.0  20.2	(34)  14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0 17.8 19.5	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3  15.3  17.1
2003 Income  All returns, total	(19) 13.3 4.9 7.6 10.0 11.6 12.6 13.8 14.9 15.8 16.7 16.8 18.3 19.0 19.3 20.3 22.6	(20) 13.1 4.2 6.7 9.3 10.7 11.7 13.4 15.0 16.2 17.5 18.1 19.3 20.6 21.2 22.5 23.8	(21) 13.3 4.4 6.5 9.3 10.7 11.7 13.2 14.5 15.4 16.1 17.1 18.0 19.6 20.6 21.6 22.3	(22)  13.2 4.3 6.4 9.3 10.9 11.5 12.9 14.2 15.2 16.8 17.7 18.8 20.0 20.7 21.5	(23) 13.0 4.3 6.1 9.1 10.7 11.5 12.5 13.8 14.6 15.5 16.1 16.9 18.0 19.1 20.0 21.4	1991 (24) 12.7 4.0 5.5 8.7 10.5 11.1 12.0 13.2 14.2 15.1 15.5 16.6 17.3 18.3 18.6 20.5	1992 (25) 12.8 3.5 5.1 8.3 10.2 10.9 11.6 12.9 13.7 14.6 15.2 17.2 17.2 17.8 19.0 20.2	1993 (26) 13.3 3.2 4.8 8.2 10.2 10.8 11.6 12.7 13.7 14.7 15.3 16.3 17.7 18.0 19.1 21.4	1994 (27) 13.5 3.2 4.8 8.1 10.1 11.0 11.6 12.7 13.6 14.6 15.4 16.3 17.4 18.5 19.4 21.5	1995 (28) 13.8 3.1 4.7 7.9 10.1 11.0 11.6 12.5 13.6 14.4 15.5 16.2 17.4 18.1 19.2 21.5	1996 (29) 14.3 3.2 4.6 7.8 10.0 11.1 11.6 12.5 13.5 14.5 15.2 16.1 17.3 18.4 18.9 21.3	1997 (30) 14.5 3.4 4.4 7.6 9.8 11.0 11.5 12.4 13.3 14.2 15.2 16.0 16.7 18.2 18.8 20.4	1998 (31) 14.2 3.1 4.2 6.9 9.1 10.3 11.0 11.4 12.6 13.3 14.5 15.2 16.6 17.1 18.1 19.4	(32)  14.6 3.2 4.1 6.8 8.9 10.1 10.9 11.4 12.4 13.4 14.0 15.4 16.6 17.5 18.4 19.9	(33)  15.0 3.6 4.0 6.6 9.0 10.2 10.9 11.5 12.3 13.4 14.2 15.4 16.6 17.5 18.0 20.2	(34)  14.1 2.9 3.4 6.1 8.4 9.9 10.6 11.1 11.8 12.9 13.6 14.9 16.2 17.0 17.8 19.5	(35)  12.9 3.0 2.6 4.8 7.1 8.5 9.5 9.8 10.8 11.5 12.7 13.8 15.2 15.9 16.8 18.5	(36)  11.8  2.8  2.4  4.4  6.5  7.8  8.7  9.1  9.5  10.1  11.0  12.0  13.6  14.3  15.3  17.1  19.2

## Section 2

# Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

#### **Domain of Study**

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents during Calendar Year 2004.

All returns processed during 2004 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (131,291,334 returns) reported in Table C and the estimated total of all returns (130,423,626) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 2003. While about 98 percent of the returns processed during Calendar Year 2004 were for Tax Year 2003, the remaining returns were mostly for prior years, and a

few for non-calendar years ending during 2004 and 2005. Returns for prior years were used in place of 2003 returns received and processed after December 31, 2004. This was done based on the assumption that the characteristics of returns due, but not yet processed, can best be represented by the returns for previous income years that were processed in 2004.

#### Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is randomly selected independently from each stratum. Strata are defined by:

- 1. Nontaxable (including no alternative minimum tax) with adjusted gross income or expanded income of \$200,000 or more.
- 2. High combined business and farm total receipts of \$50,000,000 or more.
- 3. Presence or absence of special Forms or Schedules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).
- 4. Indexed positive or negative income. Sixty variables are used to derive positive and negative incomes. These positive and negative income classes are deflated using the Chain-Type Price Index for the Gross Domestic

Bonnye Walker, Valerie Testa, and Jana Scali designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statistics Section, Statistical Computing Branch.

Product to represent a base year of 1991. (See footnote 1 for details.)

5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (See references 1 and 2 for details.) The sampling rates range from 0.05 percent to 100 percent.

Tax data processed to the IRS Individual Master File at the Enterprise Computing Center at Martinsburg during Calendar Year 2004 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of an eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000. (See reference 3 for details.)

#### **Data Capture and Cleaning**

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample was loaded onto an online database at the Cincinnati Submission Processing Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced.

Adjustments and imputations for selected fields based on prior year data and other available information were used to make each record internally consistent. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. For Tax Year 2003, 0.04 percent of the sample returns were unavailable.

#### Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

# Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a percentage of the value being estimated. This ratio is called the coefficient of variation (CV). Tables 1.4 CV, 2.1 CV, and 3.3 CV contain estimated CV's for the estimates included in Tables 1.4, 2.1, and 3.3 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample,

then:

- 1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
- 2. About 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the estimate for State Income Tax Refunds, X, is \$23.425 billion, and its related coefficient of variation, CV(X), is 0.85 percent. The standard error of the estimate, SE(X), needed to construct the confidence interval estimate, is:

SE (X) = 
$$X \cdot CV(X)$$
  
= (\$23.425 × 10<sup>9</sup>) •(0.0085)  
= \$0.199 billion

The p percent confidence interval is calculated using the formula:

$$X \pm z \bullet SE(X)$$

where z takes the value 1, 2, or 3 when p is 68, 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$23.226 billion to \$23.624 billion, the 95 percent confidence interval is from \$23.027 billion to \$23.823 billion, and the 99 percent confidence interval is from \$22.828 billion to \$24.022 billion.

#### Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the

left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (-) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

#### **Footnote**

[1] Indexing of positive and negative income is done by dividing each by the ratio of the Chain-Type Price Index for the Gross Domestic Product for the fourth quarter of 2002 to the fourth quarter of the base year of 1991. The indices were calculated using the Gross Domestic Product (GDP) Chain-type Price Index found in the table titles "Quantity and Price Indexes for Gross Domestic Product" "released to the public on November 30, 2003 on the BEA web site (<a href="http://www.bea.doc.gov/">http://www.bea.doc.gov/</a>).

#### References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Conor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 419-424.
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- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample by Sampling Strata for 2003

ted gross income or expanded income of \$200,000 and ow ined Schedule C (business or profession) total receipts of interest counts (1) (2) (2) (1) (2) (3) (4) (4) (4) (5) (4) (5) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	Description of the sample strata  0 and over, with no income tax after crec incipits of \$50,000,000 and over, total  N  N  Form 1040, with 5  or Form 2555 or Figure 2555  Counts counts  19,345,282  281 281 813  202 502 967  237 4,061  237 7,57 0 9370	re tax after credits and no add over, total  Number of Rett  Number of Rett  Form 1040,  with Schedule C  but without Form 116  or Form 2555  Or Form 2555  Population Sampl  counts counts  (4)  (5)  19,345,282  40,  4 061	ber of Returns by I count counts (5) 40.848	Number of Returns by type of form attached rout Form 1040. Schedule C Schedule C Schedule C Form 2555 or Form 2555 or Form 255 (5) (6) (6) (5) (6) (6) (6) (6) (6) (6) (6) (7)	r tax preferences, total of form attached Form 1040, with Schedule F but without Schedule C. Form 1116 or Form 2555 or Form 2555 (5)	Form 10 other Sci and Form 1040A Forms 1040A Population counts	Form 1040, with other Schedules and Forms and Tourns and Porms 1040A and 1040EZ opulation Sample counts (8) (9)	Population counts 131,291,334 7,161 164 131,284,009	Sample counts 182,810 7,161
Grand total Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000.  Other Returns, total Other Returns, total Other Returns, total  Form 1040.  With Form 116 or Form 2555  Degree of Population Sample out interest counts  (1) (2) (3) Total Indexed Negative Income 3 \$10,000,000 or more \$10,000,000 All \$202 502	Description of the legistry of \$50,000,000 and early \$60,000 and ear	e tax after credits a over, total  Numb  Form 1( with Sche but without From Population or Form Population (4) (4) (4) (5) (5) (6) (6) (7) (6) (7) (8)	and no additional 1  ber of Returns by 1  clule C  com 116  2555  Sample  counts (5)  40.848	tax for tax preference bype of form attacl Form 10 Schedule F. Schedule C. or Forr Population counts (6) (6)	thed the state of	Form 10 other Sc and For Forms 1040A Forms 1040A Counts	040, with chedules chedules A and 1040EZ Sample counts	counts <sup>1</sup> 131,291,334 7,161 164 131,284,009	counts 182,810 7,161
Grand total Form 1040 returns only with adjusted gross income or expanded income of \$200,000 and over, with no Form 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,00 Other Returns, total  Other Returns, total  Commission of the sample strata  Description of the sample strata  Total  \$10,000,000 or more  \$10,000,000 under \$10,000,000  All \$201  All \$202  All \$200,000 or more  \$10,000,000 under \$10,000,000  All \$202   0 and over, with no inconseights of \$50,000,000 and the Form 1040, with Form 1116 and Form 2555 and Sample counts (3) (3) (3) (24) (281 281 281 281 281 281 281 281 281 281	over, total  Numb  Numb  Form 1(  with Sche  but without F, orunts  counts  (4)  (4)  19,345,282  813  813  967  67  667	ser of Returns by John 116 255 Sample counts (5) 40.848	tax for tax preferently pe of form attact Form 10 Schedule F. Schedule C. or Forr Population counts (6) (6) (1,451,910	thed the state of	Form 10 other Sc and For Forms 1040A Population counts	040, with chedules mms and A and 1040EZ Sample counts	131,291,334 7,161 164 131,284,009	182,810 7,161 164	
Form 1040 returns only with adjusted gross income of \$200,000 and over, with no print 1040 returns only with combined Schedule C (business or profession) total receipts of \$50,000,000 only form 116 or Form 2555      Degree of Population   Sample only form 116 or Form 2555	repts of \$50,000,000 and each, with no incomplete of \$50,000,000 and the Form 116 and Form 2555 and the counts are counts and the form 2555 and the counts are counts are counts are counts are are counts are	Numb Numb Numb Form 1( with Schein but without Form Optulation Counts (4) 19,345,282 813 813 967 6764	out or additional to additional to additional to a series by the count of the counts (5) 40.848	tax for tax preferent bype of form attacl Form 10 Schedule F. Schedule C. or Form Population counts (6) (6)	thed thed thed thed thed thed thed thed	Form 10 other Sc and For Forms 1040A Forms 1040A Counts	340, with critical states and 4 and 1040EZ Sample counts	131,284,009	164
The properties of your compiled scriedure of the sample strate   Form with Form compiled strate		813 S S S S S S S S S S S S S S S S S S S	od O. Commission of Returns by 1040.  dule C. Comm 116 2555 Sample Counts (5) 40.848	type of form attact Form 10 Schedule F. Schedule C. or Form Population counts (6) 1,451,910	1 3 2 5 5 1 1	Form 10 other Sc and For Forms 1040A Population counts	040, with chedules rms and A and 1040EZ  Sample counts (3)	131,284,009	
Form 1040, with Form 1116 or Form 2555  Degree of Population Sample strate interest counts counts (1) (2) (3) (3) (4) (1) (2) (3) (4) (1) (2) (4) (4) (5) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6	m 1040. Form 116 Form 2555 Sampl Count (3) (3)		ser of Returns by 1 040. dule C orm 116 2555 Sample counts (5) 40,848	Form 10 Schedule F. Schedule C. or Form Population counts (6)	3 2 2 2 1	Form 10 other Sc and For Forms 1040A Forms 1040A Population counts (8)	D40, with chedules ms and A and 1040EZ Sample counts		175,485
Form 1040, with Form 1166	mm 1040. Form 1116 Sampl Count (3) 1 34,	Form 10 with Scheic but without From or Form Counts (4) 19,345,282 813 967 6404	255 orm 116 2555 Sample counts (5) 40.848	Form 10 Schedule F. Schedule C. or Form Population counts (6)	40, with but without Form 1116 m 2555 Sample counts	Form 10 other Sc and For and For Forms 1040A Population counts	240, with chedules rms and A and 1040EZ  Sample counts (3)		
or Form 2555  Degree of Population Sample strata interest counts counts  (1) (2) (3)  ed Negative Income 3  All 281  Sample St.000,000 or more All 281  All 200	Sample Count (3) (3) (4) (4) (4) (5) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6	On Form, Population Counts (4) 19,345,282 813 87 967		Population counts (6)	Sample counts	Population counts (8)	Sample counts (9)		
pition of the sample strate interest 2 counts count (1) (2) (3) (3) (4),000,000 or more 55,000,000 under 510,000,000 und	Sample Count (3) (3) (4.	Population counts (4) (5) 19,345,282 813 967 4 061	Sample counts (5) 40,848	Population counts (6) 1,451,910	Sample counts (7)	Population counts (8)	Sample counts (9)		
ount of the sample strate interest 2 counts (1) (2) (3) (3) (4) (5) (5) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6	34, 34,	(4) (9,345,282 813 967 4 061	(5) 40,848	counts (6) 1,451,910	counts (7)	counts (8)	counts (9)		
ed Negative Income 3 (1) (2) (3) (3) (20) (3) (4) (5) (6) (6) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	34,	(4) 19,345,282 813 967 4 061	(5) 40,848	(6) 1,451,910	(2)	(8)	(6)		
ed Negative Income 3  84,000,000 or more  85,000,000 under \$10,000,000  All \$202	34	19,345,282 813 967 4.061	40,848	1,451,910			(2)		
All 281		813 967 4 061			4,555	107,451,113	95,851		
7.000,000 All 502		967		03	63	1 053	1.053	2.240	2.240
200	-	4 061	296	197	197	1.451	1,451	3,117	3,117
			1 2 7 8	762	280	5 720	1 953	12.743	4.250
Ail 2,200		1,000	1 512	1 903	304	11 619	1,820	27.459	4.403
4,617		9,320	210,1	080 4	163	28 024	047	69 442	2.246
10,529		24,909	200	3,000	111	66 441	593	158.353	1 470
All 20,564		180,86	900	100,11	96	140 302	658	331.670	1.503
0 All 36,417		125,678	709	20,273	96	234 682	909	460.473	1 242
\$120,000 All 41,862	_	173,402	400	170'77	00.00	700,162	000	409,40	2+7:-
	320 58	455,324	640	42,921	9	1,082,502	1,524	/9/*179'1	7.281
Indexed Positive Income <sup>3</sup>								000	000
-					;	30,466,670	15,298	30,466,670	15,296
2 158,036		2,331,855	1,159	100,988	41	26,167,849	13,151	28,738,728	6,430
3-4 144,301		4,007,738	4,229	150,619	158	5,427,135	5,698	9,729,793	10,219
343,966		1,852,588	921	178,566	86	794,587	4cc,0r	23,129,101	00/11
295,889		3,517,419	3,652	256,044	289	5,629,829	6,074	9,699,181	10,334
\$60,000 under \$120,000		2,100,607	1,055	228,012	109	10,827,026	2,300	13,685,811	9,776
344,250		2,427,361	2,474	184,010	148	2,540,774	2,546	5,496,395	5,499
0 1-3 210,047	317	404,439	609	89,597	127	1,301,190	1,844	2,005,273	2,897
4 370,869	1,024	1,220,586	3,515	78,186	222	1,420,912	4,077	3,090,553	8,838
All 270,345	345 1,727	458,403	3,101	58,414	358	533,713	3,547	1,320,875	8,733
125,287	287 2,978	127,251	3,167	16,372	395	143,588	3,597	412,498	10,137
00 All 50,875		30,948	3,811	4,119	202	41,005	600'5	126,947	15,524
\$2,000,000 under \$5,000,000		9,467	3,026	1,254	425	14,092	4,502	48,639	15,627
\$5,000,000 under \$10,000,000 6.	173 6,173	1,701	1,701	223	223	2,665	2,665	10,762	10,762
\$10,000,000 or more 3,682 3,6	682 3,682	754	754	93	93	1,384	1,384	5,913	5,913

This population includes an estimated 867,708 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with a one being assigned to returns that are the least

interesting, and a four being assigned to those that are the most interesting. "All' refers to income classes for which returns with all four degrees of interest are assigned

Positive and Negative Income classes are divided by a Chain-Type Price Index for the Gross Domestic Product of 1.2297 to represent a base year of 1991.

## Section 3

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Tony Hall and Lori Hentz were responsible for programming the Basic Tables. Table 1.4CV, 2.1CV, and 3.3CV were programmed by Valerie Puckett. Review of tables was performed by Michael Parisi.

# **Section 3**

# **Basic Tables**

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# Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income (All figures are estimates based on samples—money amounts are in thousands of dollars except as indicated)

			our don IIA				Tourships	o and the second		,,	•
Size and accumulated size			Silienins	Adjusted pross			laxaoir	e returns	doroce		
of adjusted gross income	Number	Percent		income less deficit		Number	Percent	income less deficit	ss deficit		
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total		
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)		
Size of Adjusted Gross Income										•	
Total	130,423,626	100.0	6,207,108,793	100.0	47,592	88,921,904	100.0	5,746,568,751	100.0		
No adjusted gross income	1,813,840	1.4	-80,477,587	(Z)	-44,369	4,522	(Z)	-5,094,991	(×)		
\$1 under \$5,000	11,697,629	9.0	31,038,758	0.5	2,653	835,921	6.0	2,494,290	(Z)		
\$5,000 under \$10,000	12,503,410	9.6	93,177,706	1.5	7,452	4,116,242	4.6	31,995,563	9.0		
\$10,000 under \$15,000	12,002,003	9.5	149,440,301	2.4	12,451	6,042,925	9.9	75,393,048	1.3		
\$15,000 under \$20,000	9.831.151	7.5	197,178,297	3.2	17,459	6.304,104	6.9	110,625,567	1.9 4.0		
625 000 md cr 620 000	0 644 762	i u	1 00 00 1 00		200 100	000000		200,100,100	i d		
\$25,000 under \$30,000 \$30,000 under \$40,000.	6,541,753	6.5	234,588,965	3.8	27,464	6,092,090	6.9	167,694,124	2.9		
\$40,000 under \$50,000.	10,452,445	8.0	467,518,979	7.5	44,728	998'899'6	10.9	432,975,517	7.5		
\$50,000 under \$75,000	17,372,492	13.3	1,065,749,827	17.2	61,347	17,024,921	19.1	1,045,511,568	18.2		
\$75,000 under \$100,000	9,542,599	7.3	820,884,076	13.2	86,023	9,486,123	10.7	816,206,695	14.2		
\$100,000 under \$200,000	8,878,643	6.8	1,170,179,856	18.9	131,797	8,861,764	10.0	1,167,988,946	20.3		
\$200,000 under \$500,000	1,999,016	1.5	576,309,296	9.3	288,296	1,996,787	2.2	575,673,389	10.0		
\$500,000 under \$1,000,000	356,140	0.3	241,211,330	3.9	677,294	355,750	0.4	240,943,755	4.2		
\$1,000,000 under \$1,500,000	81,695	0.1	98,875,460	1.6	1,210,300	81,588	0.1	98,744,564	1.7		
\$1,500,000 under \$2,000,000	34,017	(Z)	58,497,902	6.0	1,719,667	33,984	(Z)	58,440,100	1.0		
\$2,000,000 under \$5,000,000	48,278	(Z)	142,219,690	2.3	2,945,849	48,235	0.1	142,091,816	2.5		
\$5,000,000 under \$10,000,000	11,168 6 126	(Z)	76,311,438	1.2	6,833,044	11,160	(2)	76,253,821	1.3		
		/_/	21.121.122	2.3	11	Taxable returns—continued	Ш	026,704,001	0.7		
		Taxable income		Juj	income tax after credits	lits			Total income tax	Ϋ́	
Size and accumulated size	Number of	Amount	Percentage of	Number of	Amount	Percentage of	Amount		Percentage of		Average
of adjusted gross income	returns		total	retums		total		Total	Taxable	Adjusted gross	income tax
									income	income less deficit	(dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Size of Adjusted Gross Income Total	88,899,370	4,115,059,975	100.0	88,921,898	748,010,125	100.0	748,017,488	100.0	18.2	13.0	8,412
No adjusted gross income	ı	ı	1	4,518	78,488	(2)	78,578	(Z)	×.	×	17,377
\$1 under \$5,000	833 898	610 224	(2)	835 921	72 050	(2)	72 050	(2)	72		0.7
\$5,000 under \$10,000.	4,115,045	7,956,944	0.2	4.116.242	780.450	0.1	780.450	0.1	0.8	0.8	190
\$10,000 under \$15,000	6,042,417	28,261,843	0.7	6,042,925	2,750,658	0.4	2,750,658	0.4	9.7	1.8	455
\$15,000 under \$20,000	6,302,026	50,371,975		6,304,104	5,404,734	0.7	5,404,734	0.7	10.7	2.7	857
	55.50.0	20,00	0.	0,090,220	0,274,000	-	0,274,000	3	<del>†</del> .	o.	/cc' <sub>1</sub>
\$25,000 under \$30,000 \$30,000 under \$40,000	6,092,049	97,429,358	4.5.4	6,092,090	11,036,040	2. C	11,036,040	ر. دن د	11.3 5.7	9.9	1,812
\$40,000 under \$50,000.	9,665,520	276,796,514	6.7	9,668,366	34,634,209	0, 4,	34,635,213	y 4 O 6.	12.5	8.0	3,582
\$50,000 under \$75,000	17,022,619	702,291,485	17.1	17,024,921	94,256,193	12.6	94,256,193	12.6	13.4	9.0	5,536
\$75,000 under \$100,000	9,484,573	575,890,228	14.0	9,486,123	84,253,116	11.3	84,253,116	11.3	14.6	10.3	8,882
\$100,000 under \$200,000	8,858,018	875,512,626	21,3	8,861,764	163,342,405	21.8	163,342,407	21.8	18.7	14.0	18,432
\$200,000 under \$500,000	1,995,958	482,717,655	11.7	1,996,787	120,710,917	16.1	120,711,552	16.1	25.0	21.0	60,453
\$1,000,000 under \$1,500,000	81,491	88,335,720	2.1	81,587	25,550,669	3.4	25,551,466	3.4	28.9	25.9	313,177
\$1,500,000 under \$2,000,000	33,938	52,488,902	1.3	33,984	15,315,946	2.0	15,316,006	2.0	29.2	26.2	450,683
\$2,000,000 under \$5,000,000	48,164	128,190,317	3.1	48,235	36,900,818	6.4	36,905,426	4.9	28.8	26.0	765,117
\$3,000,000 under \$10,000,000.	6 104	68,499,870	3.4	11,160	19,313,626	2.6	19,313,636	2.6	28.2	25.3	1,730,613
					0.011.00		500,017,00		2007		2000

Footnotes at end of table.

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars except as indicated)

All returns

All returns

			Alt returns				l axable	Taxable retums			
Size and accumulated size				Adjusted gross				Adjusted gross	d gross		
of adjusted gross income	Number	Percent	,	income less deficit		Number	Percent	income less deficit	ss deficit		
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total		
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(59)		
Accumulated from Smallest Size of Adjusted Gross Income											
No adjusted gross income	1,813,840	1.4	-80,477,587	××	-44,369	4,522	(Z)	-5,094,991	(×)		
\$1 under \$5,000	11,697,628	9.0	31,038.757	0.5	2,653	835,922	6.0	2,494,291	(Z)		
\$1 under \$10,000	24,201,037	18.6	124,216,462	2.0	5,133	4,952,164	5.6	34,489,853	0.6		
\$1 under \$15,000	36,203,041	36.4	470.835.060	7.5	9.913	17,299,192	19.5	220,508,468	3.8		
\$1 under \$25,000.	57,328,159	44.0	691,338,821	11.0	12,059	23,394,420	26.3	357,538,276	6.2		
\$1 under \$30,000	65,869,911	50.5	925,927,786	14.7	14,057	29,486,511	33.2	525,232,400	9.1		
\$1 under \$40,000	79,827,169	61.2	1,410,702,413	22.4	17,672	51 010 957	46.5 57.4	1371354169	16.3 23.8		
\$1 under \$75 000	107.652.105	82.5	2.943.971.220	46.8	27,347	68,035,878	76.5	2,416,865,737	42.0		
\$1 under \$100,000.	117,194,704	89.9	3,764,855,296	59.9	32,125	77,522,001	87.2	3,233,072,432	56.2		
\$1 under \$200,000	126,073,347	2.96	4,935,035,152	78.5	39,144	86,383,765	97.1	4,401,061,378	76.5		
\$1 under \$500,000	128,072,362	98.2	5,511,344,448	87.7	43,033	88,380,552	99.4	4 976,734,767	86.5		
\$1 under \$1,000,000	128,428,502 128,510,198	98.5	5.851.431.238	93.1	44,732	88.817.890	0.66	5,316,423,086	90.7		
\$1 under \$2,000,000	128,544,214	98.6	5,909,929,140	94.0	45,976	88,851,873	6.66	5,374,863,185	93.4		
\$1 under \$5,000,000	128,592,492	98.6	6,052,148,830	96.3	47,065	88,900,108	100.0	5,516,955,001	95.9		
\$1 under \$10,000,000	128,603,660 128,609,786	98.6	6.128,460,268	97.5	47,654	88,911,268	100.0	5,593,208,822	97.2 100.0		
	420,402,000	9	COT 804 FOC 9	0.00	47 503	80 004 004	000	£ 746 KG9 751	000		
All returns	130,423,626	100.0	<b>6,</b> 201,100,130	30.7	766,14	pendiaconsular electric	Device of	30,1000,041,0	23:3		
		Taxable income		lnc	Income tax after credits	tts			Total income tax	×	
Size and accumulated size	Number of	Amount	Percentage of	Number of	Amount	Percentage of	Amount		Percentage of		Average
of adjusted gross income	returns		total	retums		total		Total	Taxable	_	income tax
									income	income less deficit	(dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Accumulated from Smallest Size											
of Adjusted Gross Income						•					
No adjusted gross income	ı	1	ı	4,518	78,488	(Z)	78,578	(Z)	(x)	(x)	17,377
\$1 under \$5,000	833,898	610,224	(Z)	835,922	72,958	(Z)	72,958	(Z)	12.0	2.9	87
\$1 under \$10,000	4,948,942	36 829 040	0.2	4,952,164	3 604 066	0.1	3 604 066	0.1	0.01	3.3	328
\$1 under \$20,000	17,293,387	87,200,985	2.2	17,299,192	9,008,800	2.2	9,008,800	1,2	10.3	) 4. d	521
\$1 under \$25,000.	23,388,378	159,611,248	بن ت	25,394,420	17,282,880	S. 7	11,202,000	6.7	0.0	o ·	600
\$1 under \$30,000	29,480,427	257,040,606	6.2	29,486,511	28,318,926	3.8	28,318,926 58,056,744	338	11.0	5.4	960 1 404
\$1 under \$50,000	51,001,967	788,191,548	19.2	51,010,957	92,690,953	12.4	92,691,957	12.4	. 69	6.8	1,817
\$1 under \$75,000	68,024,586	1,490,483,033	36.2	68,035,878	186,947,146	25.0	186,948,150	25.0	12.5	7.7	2,748
\$1 under \$100,000	601,906,77	2,050,373,251	7:0c	100,226,11	207,002,172	5.00	002,102,172	0.00	- :	<b>t</b>	0.00
\$1 under \$200,000	86,367,177	2,941,885,887	71.5	86,383,765	434,542,667	58.1	434,543,673	58.1	16.8	9.9	5,030 6,283
\$1 under \$1,000,000	88.718.525	3,424,003,541	88.4	88,736,301	615,434,204	82.3	615,435,868	82.3	16.9	11.8	6,936
\$1 under \$1,500,000	88,800,016	3,725,700,968	90.5	88,817,888	640,984,873	85.7	640,987,333	85.7	17.2	12.1	7,217
\$1 under \$2,000,000	88,833,953	3,778,189,870	91.8	88,851,871	656,300,819	87.7	656,303,340	87.7	17.4	12.2	7,386
\$1 under \$5,000,000	88,882,117	3,906,380,187	94.9	88,900,106	693,201,636	92.7	693,208,766	92.7	17.7	12.6	7,798
\$1 under \$10,000,000	88,893,266	3,974,880,056 4,115,059,975	100.0	88,911,266	747,931,637	100.0	747,938,910	100.0	18.2	13.0	8,412
All returns	88.899.370	4.115.059.975	100.0	88,921,898	748,010,125	100.0	748,017,488	100.0	18.2	13.0	8,412
Englanting of and of table				:							

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-monely amounts are in thousands of dollars except as indicated)

			All returns				Taxable	Taxable returns			
Size and accumulated size				Adjusted gross				Adjusted gross	1 gross		
of adjusted gross income	Number	Percent	1	Income less deficil	-	Number	Percent	income less deficit	ss deficit		
	of returns	of total	Amount	Percent of total	Average (dollars)	of returns	of total	Amount	Percent of total		
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)		
Accumulated from Largest Size											
of Adjusted Gross Income			•								
\$10,000,000 or mare	6,126	(Z)	159,126,113	2.5	25,975,533	6,114	(Z)	158,454,920	2.8		
\$5,000,000 or more	17,294	(z)	235,437,550	3.7	13,613,828	17,274	(Z)	234,708,741 376,800,557	4.1		
\$2,000,000 or more	7/6'69		3/1/03/1/5	0.0	024,50.1,0	600,00	- -	100,000,000	) (		
\$1,500,000 or more	99,588	0.0	436,155,142	0. 8 5. 8	7 951 356	181 080	0.2	533.985.221	o. 6		
\$1,000,000 of History	537 423	40	776.241.933	12.3	1.444,378	536,830	9.0	774,928,976	13.5		
\$200,000 or more.	2,536,439	1.9	1,352,551,228	21.5	533,248	2,533,617	2.8	1,350,602,364	23.5		
\$100 000 or more	11 415 CB2	8	2 522 731 084	40.1	221.000	11,395,381	12.8	2,518,591,311	43.8		
\$ 100,000 of Itiole	20.957.680	16.1	3,343,615,161	53.2	159,541	20,881,504	23.5	3,334,798,006	58.0		
\$50,000 or more	38,330,173	29.4	4,409,364,988	70.1	115,036	37,906,425	42.6	4,380,309,573	76.2		
\$40,000 or more	48,782,617	37.4	4,876,883,967	9.77	99,972	47,574,791	53.5	4,813,285,090	83.7		
620 000 000	62 739 874	48.1	5 361 658 594	85.3	85.459	59.430.871	66.8	5,226,431,343	6.06		
\$25 000 or more	71.281.627	54.7	5,596,247,559	89.0	78,509	65,522,962	73.7	5,394,125,467	93.8		
\$20 000 or more	81.112.778	62.2	5,816,751,321	92.5	71,712	71,618,190	80.5	5,531,155,275	96.2		
\$15,000 or more	92,406,745	70.9	6,013,929,618	92.6	65,081	77,922,293	97.8	5,641,780,841	98.1		
\$10.000 or more	104,408,749	80.1	6,163,369,918	98.0	59,031	83,965,218	94.4	5,717,173,890	99.4		
\$5,000 or more	116,912,158	89.6	6,256,547,624	99.5	53,515	88,081,460	99.1	5,749,169,452	100.0		
\$1 or more	128.609.786	98.6	6,287,586,380	100.0	48,889	88,917,382	100.0	5,751,663,742	100.0		
	120 423 636	1000	6 207 108 793	98.7 t	47.592	88.921.904	100.0	5,746,568,751	, 6.66		
All returns	130,423,020	2001	20010011		Ш	Potrojico softinos continuos					
		Tavable income		Ĩ	Income tax after credits	lits			Total income tax	×	
	Amerika of	avade monit	Dorontago	Number of	Amount	Percentage of	Amount		Percentage of		Average
Size and accumulated size	io radilina		r elcentage of	o politori		ejot		Total	Taxable	Adjusted gross	income tax
or adjusted gross income	reiums		(0) di						income	Income less deficit	(dollars)
	(05/	(51)	(52)	(53)	(54)	(55)	(26)	(57)	(58)	(65)	(09)
	(00)										
Accumulated from Largest Size											
of Adjusted Gross Income											
\$10,000,000 or more	6,104	140,179,919	3.4	6,114	35,416,375	4.7	35,416,509	4.7	25.3	22.4	5,792,690
\$5,000,000 or more	17,254	208,679,789	5.1	17,274	54,730,001	7.3	54,730,145	7.3	26.2	23.3	3,168,354 1,398,824
\$2,000,000 or more	65,417	336,870,105	8.2	60c'cq	91,050,019	7:71	10,000,18	6.31	1		
\$1,500,000 or more	99,355	389,359,007	9.5	99,492	106,946,764	14.3	106,951,577	14.3	27.5	24.6	1,074,977
\$1,000,000 or more	180,846	477,694,727	11.6	181,079	132,497,433	17.7	132,503,042	7./1	27.0	0.42	358 929
\$500,000 or more	536,236	690,456,434	16.8	2 533 615	313 388 970	41.9	313.395.237	41.9	26.7	23.2	123,695
\$200,000 of Hiole:	2,032,134	5001	0 6	0 20 10001	110 101 017	0	170 707 044	63.7	23.3	180	41 836
\$100,000 or more	11,390,212	2,048,686,715	8.63	20 881 502	560 084 491	75.0	560 990 760	75.0	21.4	16.8	26,865
\$75,000 or mare	20,874,785	2,624,576,942 3,226,968,427	903.0 80.8	37 906 423	655 240 684	87.6	655.246.953	87.6	19.7	15.0	17,286
\$50,000 or more	47 562 923	3,503,664,941	87.6	47,574,789	689,874,893	92.2	689,882,166	92.2	19.1	14.3	14,501
							110 010 001	6 90	10 7	13.8	12 109
\$30,000 or more	59,418,944	3,858,019,369	93.8	59,430,869	719,612,711	96.2	730 656 024	96.2	18.5	13.5	11,151
\$25,000 or more	55,510,993	3,955,448,727	96.1	71 618 188	738 922 837	98.8	738.930.110	98.8	18.3	13.4	10,318
\$20,000 or more	77 908 011	4,021,030,990	99.1	77 922 291	744.327.571	99.5	744,334,844	99.5	18.3	13.2	9,552
\$ 10,000 of more	83 050 428	4,076,230,303	998	83 965.216	747.078.230	6.66	747,085,503	6.66	18.2	13.1	8,898
\$5,000 or more	88,065,472	4,114,449,751	100.0	88,081,458	747,858,679	100.0	747,865,952	100.0	18.2	13.0	8,491
\$1 or more	88.899.370	4.115.059.975	100.0	88,917,380	747,931,637	100.0	747,938,910	100.0	18.2	13.0	8,412
	01000000	210 020 277	400	909 120 88	740 010 135	1000	748 017 488	100 0	18.2	13.0	8.412
All returns	88,899,370	4,115,059,975	100.0	66,921,630	740,010,123	0.001	201,10,01	2001			
(X) Percentage not computed.											

(2) Less than 0.05 percent.
Percentage less than 100 because of inclusion of negative AGI.
NOTE: Detail may not add to totals because of rounding.

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

							All returns						
Size of adjusted		Adjusted		Total itemized deductions	deductions	Standard deduction	eduction	Taxable income	ncome	Income tax after credits	fter credits	Total income tax	me tax
gross income	Number	grass income	Exemption	Number		Number		Number		Number		Number	
	of returns	less deficit	amount	of returns	Amount	of returns	Amount	of returns	Amount	of returns	Amount	of retums	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)
All returns total	130,423,626	6.207.108.793	781,305,067	43,949,591	901,864,834	84,643,281	555,780,052	101,392,812	4,200,218,439	88,921,898	748,010,125	88,921,904	748,017,488
No adjusted gross income	1,813,840	-80,477,587	8,675,128		1	1	1	1	1	4,518	78,488	4,522	78,578
\$1 under \$5,000	11,697,628	31,038,757	28,758,397	344,323	5,143,324	11,353,305	48,996,871	858,777	618,611	835,922	72,958	835,922	72,958
\$5,000 under \$10,000	12,503,409	93,177,705	49,242,400	644,463	9,140,858	11,858,947	68,385,150	4,833,709	8,546,531	4,116,242	780,450	4,116,242	780,450
\$10,000 under \$15,000.	12,002,004	149,440,301	61,669,538	1,039,910	12,797,467	10,958,090	69,375,381	7,183,046	31,151,196	6,042,925	2,750,659	6,042,925	2,750,659
\$15,000 under \$20,000	11,293,967	197,178,297	63,729,281	1,326,842	17,131.242	9,964,186	66,145,326	8,943,234	60,138,378	6,304,103	5,404,733	6,304,103	5,404,733
\$20,000 under \$25,000	9,831,150	220,503,762	57,950,513	1,617,007	20,867,672	8,211,219	55,078,733	9,018,184	90,719,851	6,095,228	8.274,086	6,095,228	8,274,086
\$25,000 under \$30,000	8,541,753	234,588,965	52,839,113	1,841,897	23,898,093	6,696,937	46,038,509	8,230,217	114,185,800	6,092,090	11,036,040	6,092,090	11,036,040
\$30,000 under \$40,000	13,957,257	484,774,627	87,034,172	4,449,065	58,796,152	9,504,261	67,435,662	13,724,586	273,848,438	11,856,081	29,737,818	11,856,081	29,737,818
\$40,000 under \$50,000	10,452,444	467,518,979	71,829,706	4,501,574	63,813,263	5,950,870	46,061,274	10,356,679	286,911,458	9,668,366	34,634,209	9,668,366	34,635,213
\$50,000 under \$75,000	17,372,492	1,065,749,827	131,566,699	10,321,837	167,694,310	7,050,508	59,792,554	17,318,859	707,527,353	17,024,921	94,256,193	17,024,921	94,256,193
\$75,000 under \$100,000	9,542,599	820,884,076	81,405,117	7,475,102	143,717,935	2,067,496	18,925,109	9,528,077	577,227,012	9,486,123	84,253,116	9,486,123	84,253,116
\$100,000 under \$200,000	8,878,643	1,170,179,856	78,144,615	8,016,424	208,816,881	862,219	8,069,375	8,864,366	875,871,197	8.861,764	163,342,405	8,861,764	163,342,407
\$200,000 under \$500,000	1,999,016	576,309,296	8,460,389	1,876,601	84,315,913	122,413	1,095,870	1,996,647	482,851,392	1,996,787	120,710,917	1,996,787	120,711,552
\$500,000 under \$1,000,000	356,140	241,211,330	ı	329,147	28,295,286	26,953	239,319	355,526	212,835,816	355,749	60,180,621	355,750	60.180,642
\$1,000,000 under \$1,500,000	81,695	98,875,460	1	73,232	10,505,751	8,463	74,565	81,525	88,369,158	81,586	25,550,668	81,587	25,551,466
\$1,500,000 under \$2,000,000	34,016	58,497,902	l	30,700	6,008,211	3,316	29,944	33,949	52,503,976	33,984	15,315,946	33,984	15,316,006
\$2,000,000 under \$5,000,000	48,278	142,219,690	1	44,803	14,086,810	3,469	30,950	48,175	128,218,696	48,235	36,900,818	48,235	36,905,426
\$5,000,000 under \$10,000,000	11,168	76,311,438	ı	10.709	7,805,751	458	3,991	11,151	68,513,593	11,160	19,313,626	11,160	19,313,636
\$10,000,000 or more	6.126	159,126,112	1	5,955	19,029,915	171	1,467	6,105	140,179,982	6,114	35.416,375	6,114	35,416,509
Taxable returns, total	88,921,904	5,746,568,751	508,136,861	38,696,170	798,102,464	50,204,299	331,352,626	88,899,370	4,115,059,975	88,921,898	748,010,125	88,921,904	748,017,488
No adjusted gross income	4,522	-5,094,991	29,763	ı	ı	1	•	1	1	4,518	78,488	4,522	78,578
\$1 under \$5,000	835,922	2,494,291	6.281	1,908	16,568	828,014	1,879,918	833,898	610,224	835,922	72,958	835,922	72,958
\$5,000 under \$10,000	4,116,242	31,995,562	4,707,833	28,503	85,830	4,087,740	19,248,970	4,115,044	7,956,943	4,116,242	780,450	4,116.242	780,450
\$10,000 under \$15,000	6.042,925	75,393,049	16,244,874	381,950	2,733,779	5,556,971	28,173,814	6,042,418	28,261,844	6,042,925	2,750.659	6,042,925	2,750,659
\$15,000 under \$20,000	6,304,103	110,625,566	22,082,044	680,289	5,673,196	5,640,875	32,500,423	6,302,027	50,371,975	6,304,103	5,404,733	6,304,103	5,404,733
\$20,000 under \$25,000	6,095,228	137,029,808	23,712,745	975,975	9,672,750	5,116,329	31,245,290	6,094,991	72,410,263	6,095,228	8,274,086	6,095,228	8,274,086
\$25,000 under \$30,000	6,092,090	167,694,124	26,533,885	1,245,749	13,129,721	4,843,423	30,602,552	6,092,049	97,429,358	6,092,090	11,036,040	6,092,090	11,036,040
\$30,000 under \$40,000	11,856,081	413,146,253	60,567,820	3,595,189	41,871,409	8,256,960	56,354,779	11,856,021	254,354,428	11,856,081	29,737,818	11,856,081	29,737,818
\$40,000 under \$50,000	9,668,366	432,975,517	60,640,062	4,004,928	52,242,562	5,663,438	43,408,555	9,665,520	276,796,514	9,668,366	34,634,209	9,668,366	34,635,213
\$50,000 under \$75,000	17,024,921	1,045,511,568	126,598,462	10,004,710	157,143,955	7,020,063	59,505,068	17,022,619	702,291,485	17,024,921	94,256,193	17,024,921	94,256,193
\$75,000 under \$100,000	9,486,123	816,206,695	80,576,420	7,422,845	140,892,607	2,063,278	18,889,771	9,484,573	575,890,228	9,486,123	84,253,116	9,486,123	84,253,116
\$100,000 under \$200,000	8,861,764	1,167,988,946	77,984,171	7,999,659	206,601,329	862,105	8,068,475	8,858,018	875,512,626	8,861,764	163,342,405	8,861,764	163,342,407
\$200,000 under \$500,000	1,996,787	575,673,389	8,452,503	1,874,473	83,642,960	122,312	1,095,060	1,995,958	482,717,655	1,996,787	120,710,917	1,996,787	120,711,552
\$500,000 under \$1,000,000	355,750	240,943,755	ī	328,786	28,029,019	26,924	239,099	355,390	212,761,707	355,749	60,180,621	355,750	60,180,642
\$1,000,000 or more	181,080	533,985,221	:	165,204	56,366,780	15,869	140,851	180,846	477,694,727	181,079	132,497,433	181,080	132,503,042
Nontaxable returns, total	41,501,722	460,540,042	273,168,205	5,253,421	103,762,370	34,438,982	224,427,426	12,493,442	85,158,463		Ī	1	:
Footnotes at end of table													

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

						Returns of r	Returns of married persons filing jointly	filing jointly					
Size of adjusted		Adjusted		Total itemized deductions	deductions	Standard deduction	deduction	Taxable income	income	Income tax after credits	after credits	Total income tax	me tax
gross income	Number	gross income	Exemption	Number		Number		Number	•	Number		Number	
	of returns	less	amount	o	Amount	Jo	Amount	Jo	Amount	Jo	Amount	jo	Amount
		deficit		returns		returns		returns		returns		returns	
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
All returns, total	51,510,779	4,087,730,352	467,715,041	26,361,452	630,665,399	24,596,583	242,036,574	43,974,131	2,862,490,539	39,735,378	529,446,814	39,735,379	529,448,677
No adjusted gross income	552,744	-51,112,929	5,013,868	1	ı	ŀ	ı	ı	ı	2,131	48,984	2,132	49,023
\$1 under \$5,000	784,512	2,192,520	6,159,242	97,983	1,974,709	686,529	6,882,579	ı	1	.23	*208	•23	*208
\$5,000 under \$10,000	1,399,420	10,688,953	11,739,223	142,415	2,809,885	1,257,005	12,535,251	1	ı	•49	1.044	•49	*1.044
\$10,000 under \$15,000	2,095,521	26,291,305	18,622,301	219,780	3,594,953	1,875,740	18,875,288	*3,977	-3,936	.3,990	*518	.3,990	*518
\$15,000 under \$20,000	2,575,454	45,201,863	22,148,343	359,729	5,920,692	2,215,725	22,300,221	1,022,610	1,797,103	831,053	147,453	831,053	147,453
\$20,000 under \$25,000	2,518,965	56,637,532	22,463,814	471,990	7,900,047	2,046,975	20,293,063	1,889,963	8,893,963	1,199,103	637,879	1,199,103	637,879
\$25,000 under \$30,000	2,582,876	70,886,697	24,498,691	500,170	8,283,267	2,082,706	20,375,022	2,350,397	18,998,555	1,245,080	1,126,896	1,245,080	1,126,896
\$30,000 under \$40,000	4,998,730	174,739,200	47,004,328	1,366,396	22,863,440	3,632,334	35,474,154	4,827,077	70,890,252	3,498,278	5,323,753	3,498,278	5,323,753
\$40,000 under \$50,000	5,044,550	226,607,745	47,948,105	1,891,780	30.847,723	3,152,770	30,647,353	4,980,243	117,713,852	4,375,033	10,790,799	4,375,033	10,790,799
\$50,000 under \$75,000	11,354,972	705,700,129	106,323,198	6.344,131	108,186,549	5,010,841	48,701,825	11,318,280	443,090,981	11,043,208	49,760,917	11,043,208	49,760,917
\$75,000 under \$100,000	7,787,369	671,279,493	74,097,264	6,032,588	116,977,359	1,754,782	17,201,029	7,777,997	463,174,863	7,737,447	62,134,478	7,737,447	62,134,478
\$100,000 under \$200,000	7,643,551	1,010,038,362	73,441,599	6,892,016	179,606,712	751,536	7,464,482	7,633,521	750,033,515	7,629,783	135,715,164	7,629,783	135,715,164
\$200,000 under \$500,000	1,717,983	496,223,803	8,255,066	1,622,377	72,581,870	92,606	952,378	1,716,593	414,561,287	1,716,464	102,935,356	1,716,464	102,935,986
\$500,000 under \$1,000,000	303,057	205,438,680	1	281,790	23,834,253	21,267	209,355	302,666	181,503,923	302,800	51,487,629	302,800	51,487,629
\$1,000,000 under \$1,500,000	68,027	82,418,457	1	61,324	8.540,368	6,703	65,351	67,915	73,867,286	096'29	21,527,036	096'29	21,527,795
\$1,500,000 under \$2,000,000	28,817	49,516,540	1	26,061	4,938,482	2,756	26,964	28,770	44,579,521	28,792	13.048,736	28,792	13,048,796
\$2,000,000 under \$5,000,000	40,209	118,241,204	1	37,377	11,602,232	2,831	27,569	40,128	106,689,940	40,177	30,947,934	40,177	30,948,163
\$5,000,000 under \$10,000,000	9,114	62,189,068	1	8,762	6,229,660	353	3,460	9,101	55,964,306	9,109	15,833,503	9,109	15,833,513
\$10,000,000 or more	4,908	124,551,730	1	4,783	13,973,195	125	1,230	4,894	110,627,253	4,899	27,978,527	4,899	27,978,661
Taxable returns, total,	39,735,379	3,893,660,668	341,801,508	23,673,029	572,113,843	16,060,219	158,350,484	39,726,152	2,825,399,589	39,735,378	529,446,814	39,735,379	529,448,677
No adjusted gross income	2,132	-3,550,834	21,853	1	1	1	ı	I	ı	2,131	48,984	2,132	49,023
\$1 under \$5,000	*23	*81	1177	.23	*2,200	ı	ı	ı	1	•23	.208	•23	-208
\$5,000 under \$10,000	•49	•416	-561	.49	*2,616	1	1	1	1	.49	1,044	•49	*1,044
\$10,909 under \$15,000	066'£.	*58,292	*23,577	.360	*4,689	*3,630	*27,997	.3,977	*3,936	066'£.	*518	.3,990	•518
\$15,000 under \$20,000	831,053	15,209,057	5,120,603	40.939	467,931	790,114	8,080,854	828,979	1,541,592	831,053	147,453	831,053	147,453
\$20,000 under \$25,000	1,199,103	27,949,660	7,495,237	162,509	2,117,159	1,036,594	10,742,234	1,198,875	6,696,845	1,199,103	637,879	1,199,103	637,879
\$25,000 under \$30,000	1,245,080	34,231,338	8,254,765	200,492	2,901,479	1,044,588	10,558,518	1,245,048	12,517,858	1,245,080	1,126,896	1,245,080	1,126,896
\$30,000 under \$40,000	3,498,278	123,224,610	26,494,398	821,573	12,139,133	2,676,705	26,411,010	3,498,234	58,181,446	3,498,278	5,323,753	3,498,278	5,323,753
\$40,000 under \$50,000	4,375,033	197,073,762	37,916,119	1,479,776	21,974,461	2,895,257	28,204,150	4,375,018	108,980,016	4,375,033	10,790,799	4,375,033	10,790,799
\$50,000 under \$75,000	11,043,208	687,541,123	101,633,457	6,062,448	99,281,519	4,980,761	48,416,069	11,043,046	438,222,492	11,043,208	49,760,917	11,043,208	49,760,917
\$75,000 under \$109,000	7,737,447	667,126,650	73,302,970	5,985,886	114,743,581	1,751,561	17,170,431	7,736,351	461,920,147	7,737,447	62,134,478	7,737,447	62,134,478
\$100,000 under \$200,000	7,629,783	1,008,301,679	73,290,123	6,878,323	177,960,675	751,459	7,463,777	7,627,298	749,684,361	7,629,783	135,715,164	7,629,783	135,715,164
\$200,000 under \$500,000	1,716,464	495,790,436	8,247,567	1,620,927	72,135,758	95,537	951,728	1,716,010	414,550,892	1,716,464	102,935,356	1,716,464	102,935,986
\$500,000 under \$1,000,000	302,800	205,262,026	1	281,551	23,667,916	21,249	209,192	302,556	181,444,801	302,800	51,487,629	302,800	51,487,629
\$1,000,000 or more	150,938	436,351,373	1	138,175	44,714,725	12,764	124,526	150,761	391,655,204	150,938	109,335,735	150,938	109,336,928
Nontaxable returns, total	11,775,399	194,059,584	125,913,533	2,688,423	58,551,556	8,536,364	83,676,090	4,247,979	37,090,950	•	1	i	:
Footnotes at end of table							-   			1	1		

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

Number         Statistical         Total demonstration conductions         Total demonstration conduction conductions         Total demonstration conduction co							Returns of mar	Returns of married persons filing separately	ig separately					
COD         COD <th>Size of adjusted</th> <th></th> <th>Adjusted</th> <th></th> <th>Total itemized</th> <th>deductions</th> <th>Standard d</th> <th>eduction</th> <th>Taxable</th> <th>income</th> <th>Income tax</th> <th>after credits</th> <th>Total income tax</th> <th>ome tax</th>	Size of adjusted		Adjusted		Total itemized	deductions	Standard d	eduction	Taxable	income	Income tax	after credits	Total income tax	ome tax
C1201   C201	gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
0.00         CORD         CORD <th< th=""><th></th><th>of returns</th><th>less</th><th>amonut</th><th>of</th><th>Amount</th><th>of</th><th>Amount</th><th>Jo</th><th>Amount</th><th>Jo</th><th>Amount</th><th>of</th><th>Amount</th></th<>		of returns	less	amonut	of	Amount	of	Amount	Jo	Amount	Jo	Amount	of	Amount
23.00.475         (2.90)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.91)         (2.92,002)         (2.92,022)         (2.9			deficit		returns		returns		returns		returns		retums	
2.2.0.0.27.0.2.         3.4.0.4.0.4.0.4.0.4.0.4.0.         1.6.9.9.3.0.         1.6.9.3.3.         1.6.9.3.0.         1.6.9.3.3.         1.6.9.3.0.         1.6.9.3.3.         1.6.9.3.0.         1.6.9.3.3.         1.6.9.3.0.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.6.9.3.3.         1.		(27)	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
62,543         4,72,274         28,640         8,445         8,427         7,426         1,157         7,436	All returns, total	2,320,275	98,811,737	9,485,863	1,029,303	15,689,174	1,211,416	5,711,045	2,028,061	74,288,019	1,936,801	14,606,378	1,936,804	14.611,837
17.5 G. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	No adjusted gross income.	62,643	4,723,274	288,043	1	:	1	1	1	1	151	2,436	152	2,446
175   166   1.38   1.38   1.38   1.48   1.	\$1 under \$5,000	93,818	228,332	326,983	8,945	81,482	84,872	378,790	1,900	*1,013	•1,903	•450	•1,903	.450
7.5.2.19.         6.6.10.20.         3.7.0.10         4.6.5.2.0         1.9.2.0.4         6.5.0.2.0         1.9.2.0.4         6.5.0.0.2         1.9.2.0.4         6.5.0.0.2         1.9.2.0.4         6.5.0.0.2         1.9.2.0.4         6.5.0.0.0         6.1.0.0.0         2.6.2.2.0         6.5.0.0.2         1.1.0.0.0         6.1.0.0.0         2.6.2.2.0         6.5.0.0.0         1.0.0.0.0         6.5.0.0.0         7.0.0.0         6.1.0.0.0         2.6.2.2.0         6.5.0.0.0         7.0.0.0	\$5,000 under \$10,000.	179,665	1,385,065	643,506	25,510	146,670	154,155	740,581	82,759	117,236	78,311	11,335	78,311	11,335
220,242         4,300,38         1,000,217         2,21,90         2,00,372         2,00,342         1,000,20         2,21,90         2,00,342         2,00,342         1,000,20         2,00,342         2,00,342         1,000,20         2,00,342         2,00,342         1,000,20         2,00,342         <	\$10,000 under \$15,000	175,314	2,194,786	692,606	37,016	445,324	134,294	639,837	154,881	710,225	141,351	65,483	141,351	65,483
22,228         5,075,370         861,868         754,278         153,690         641,800         241,071         2,075,306         2,075,370 </td <td>\$15,000 under \$20,000</td> <td>250,342</td> <td>4,330,389</td> <td>1,025,217</td> <td>42,180</td> <td>287,920</td> <td>205,223</td> <td>950,736</td> <td>243,319</td> <td>2,111,597</td> <td>209,647</td> <td>219,806</td> <td>209,647</td> <td>219,806</td>	\$15,000 under \$20,000	250,342	4,330,389	1,025,217	42,180	287,920	205,223	950,736	243,319	2,111,597	209,647	219,806	209,647	219,806
252,79         6.981,046         1,104,002         91,018         878,929         178,884         78,986         245,267         2,22,703         2,022,471         337,823         17,002,020         1,104,002	\$20,000 under \$25,000.	224,281	5,075,370	861,698	85,466	748,788	135,890	641,602	219,717	2,867,045	206,834	326,746	206,834	326,746
244,47         11,003,891         11,51,510         200,340         17,51,510         20,04,41         11,500,870         398,202         398,202         398,203         11,100,159           222,246         11,003,891         11,455,833         107,203 <td>\$25,000 under \$30,000</td> <td>252,791</td> <td>6,981,045</td> <td>1,104,002</td> <td>91,018</td> <td>878,929</td> <td>158,854</td> <td>749,686</td> <td>248,632</td> <td>4,272,056</td> <td>236,688</td> <td>519,179</td> <td>236,688</td> <td>519,179</td>	\$25,000 under \$30,000	252,791	6,981,045	1,104,002	91,018	878,929	158,854	749,686	248,632	4,272,056	236,688	519,179	236,688	519,179
245,457         11,000,0891         1,155,933         167,200         1,865,268	\$30,000 under \$40,000.	400,594	13,913,935	1,751,510	209,359	2,021,417	**337,823	*1,608,293	398,205	9,284,281	386,373	1,190,159	386,373	1,190,159
5262.266         15.739,082         1,074,001         2081,71         2,773,439         1,697,200         2,723,439         2,723,249         2,723,499         2,723,443         2,773,478         2,522,25         1,637,200         2,072,499         1,204,494         2,773,078         2,923,248         1,223,449         1	\$40,000 under \$50,000	245,457	11,003,691	1,155,933	167,203	1,865,265	:	;	243,559	7,639,917	240,440	1,082,921	240,440	1,083,925
92,789         7,845,881         426,880         1,436,567         1,436,567         1.524,488         1,2	\$50,000 under \$75,000	262,286	15,739,082	1,074,901	208,171	2,773,439	:	:	262,225	11,637,230	262,218	2,072,499	262,218	2,072,499
54.889         7.180,129         134,605         49.893         1.294,843          54.887         5.727,075         54.865         1.379,594         1.379,594         1.379,594         1.379,594         1.379,594         1.379,594         1.379,594         1.379,594         1.379,5489         1.379,594         1.379,5489         1.379,594	\$75,000 under \$100,000	92,759	7,845,861	426,860	80,944	1,436,567	:	:	92,703	5,934,205	92,709	1,224,468	92,709	1,224,468
1,677         5,099,809         —         1,672         720,228         —         1,673         1,237,499         1,237,445         1,237,499         1	\$100,000 under \$200,000	54,889	7,180,129	134,605	49,693	1,294,843	:	:	54,867	5,727,075	54,855	1,379,534	54,855	1,379,534
4,774         3,335,619         -         4,172         5,62,968         -         4,774         5,335,619         -         4,172         5,736,619         -         4,774         5,62,968         -         4,774         4,774         4,774         4,774         1,129         1,273,899         1,273,999 <th< td=""><td>\$200,000 under \$500,000</td><td>16,775</td><td>5,099,809</td><td>1</td><td>16,027</td><td>720,228</td><td>:</td><td>:</td><td>16,695</td><td>4,384,208</td><td>16,697</td><td>1,237,489</td><td>16,697</td><td>1,237,494</td></th<>	\$200,000 under \$500,000	16,775	5,099,809	1	16,027	720,228	:	:	16,695	4,384,208	16,697	1,237,489	16,697	1,237,494
1,296         1,589,458         -         1,132         19,131         164         844         1,273,889         1,289         1,289         39,1894         39,1894           1,296         3,703,627         -         1,153         4,130         7,7         267         1,271         396,639         1,289         396         1,289         396         1,271         397,595         1,214         397,595         1,214         397,595         1,214         397,495         1,214         397,495         1,214         396	\$500,000 under \$1,000,000.	4,774	3,335,619	1	4,192	562,958	:	:	4,743	2,781,241	4,753	800,587	4,754	800,609
663         1,159,029         —         601         171,434         61         304         663         996,639         662         278,769           1,216         3,703,627         —         1,153         340,3367         —         1,153         341,308         78         267         1,212         3,207,595         1,214         977,145           3,30         2,305,680         996,684         7,394,050         941,829         14,1392,23         977,399         4,625,699         1,935,694         32,477,73         396         12,14         977,495         1,900         2,447,73         396,899         37,304         4,625,699         1,935,694         32,407,73         396,899         1,130,389         4,625,699         1,935,694         32,407,73         396,899         1,140,41         5,624         337,013         7,901         7,140 <td>\$1,000,000 under \$1,500,000</td> <td>1,296</td> <td>1,559,458</td> <td>1</td> <td>1,132</td> <td>191,313</td> <td>164</td> <td>844</td> <td>1,279</td> <td>1,373,889</td> <td>1,282</td> <td>381,894</td> <td>1,283</td> <td>381,932</td>	\$1,000,000 under \$1,500,000	1,296	1,559,458	1	1,132	191,313	164	844	1,279	1,373,889	1,282	381,894	1,283	381,932
1216         3,703,627         -         1,153         411,308         57         267         1,212         3,297,595         1,214         927,145         927,145           393         2,785,766         -         378         340,999         18         396         1,214         329,595         1,214         329,595         1,214         329,595         1,214         329,698         1,214         320,595         1,214         396         660,890         660,890         1,313,323         1,313,323         1,314,392         1,315,324         1,314,325         1,414,325         1,144,435         1,414,325         1,414,325         1,414,325         1,414,325         1,414,325         1,414,325         1,414,325         1,414,325         1,414,325         1,414,325         1,414,325         1,414,325         1,414,325         1,414,325	\$1,500,000 under \$2,000,000	663	1,159,029	t	109	171,434	19	304	654	689'966	999	278,769	999	278,769
397         2,785,766         -         378         340,339         18         85         396         2,447,713         396         680,880           316         10,014,019         -         312         1,310,350         4,625,639         1,315,654         7,348,339         1,336,801         316         2,244,597           1936,804         99,628,444         7,334,050         941,829         1,4199,223         977,309         4,625,639         1,335,654         73,748,339         1,336,801         1,4606,378         1,204,597           78,311         684,301         2,21,599         8,816         6,849         1,1404         546,444         141,351         667,139         1,1506,387         1,1508,381         1,1508,381         1,1508,381         1,140,481         546,444         141,351         667,139         1,1506,881         3,140,981         3,140,881         3,140,881	\$2,000,000 under \$5,000,000	1,216	3,703,627	ı	1,153	411,308	25	267	1,212	3,297,595	1,214	927,145	1,214	931,524
316         10.014,019         312         1.310,350         4         20         315         8.704,854         316         2.204,597         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         2.204,897         316         3.204,897         316         3.204,897         316         3.204,897         316         3.204,897         316         3.204,897         317,910         317,91	\$5,000,000 under \$10,000,000	397	2,785,766	1	378	340,939	18	85	396	2,447,713	396	088'089	396	680,880
1,336,804         99,628,484         7,394,050         941,829         14,139,223         977,909         4,625,639         1,935,654         7,748,339         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,936,804         1,135,804	\$10,000,000 or more	316	10.014,019	ı	312	1,310,350	4	20	315	8,704,854	316	2,204,597	316	2,204,597
152         -251,599         538         -         -         -         -         -         -         -         -         153         -         153         -	Faxable returns, total	1,936,804	99,628,484	7,394,050	941,829	14,139.223	606,776	4,625,699	1,935,654	73,748,339	1,936,801	14,606,378	1,936,804	14,611,837
1,903         66,232         110         1,900         1,500         1,100	No adjusted gross income	152	-251,599	538	1	I	1	;	1	ı	151	2,436	152	2,446
78,311         684,501         231,995         8,816         5,652         69,496         337,013         78,311         109,841         78,311         11,335         667,139         78,311         11,335         65,483         11,351         65,483         11,485,10         11,4135         11,4135         11,4135         11,4135         11,4135         11,4135         11,4135         11,4135         11,4135         11,4135         11,4135         11,4135	:	.1,903	.6,232	•10	ţ,	666.	1,900	•5,216	.1,900	1,013	1,903	.450	•1,903	.420
141.351         1.765.987         447.088         23.307         105.315         114,041         546,444         141,351         667.139         141,351         65.483           209,647         3.638.386         698,927         32,220         164,494         174,487         806,632         209,647         1,968,333         209,647         219,806           206,834         4,684,413         745,921         71,999         515,213         131,910         622,699         206,834         326,736         209,647         219,806           226,688         6,539,803         950,899         80,890         678,887         152,880         71,837         236,688         519,179         236,688         519,179           240,440         10,774,184         1,100,655         162,187         1,744,302         171,505         386,373         1,190,159           262,218         15,734,581         1,000,655         162,187         1,744,302         1,582,306         220,449         1,092,301           262,18         15,734,581         1,000,655         162,187         1,744,302         1,582,302         1,582,306         220,449         1,092,309           262,718         15,734,581         1,254,082         1,256,889         1,158,304	\$5,000 under \$10,000	78,311	684,501	231,995	8,816	5,652	69,496	337,013	78,311	109,841	78,311	11,335	78,311	11,335
209,647         3,638,386         698,927         32,220         164,494         174,487         806,632         209,647         1,588,333         209,647         219,806           206,834         4,684,413         745,921         71,999         515,213         131,910         622,699         206,831         2,80,689         326,746           236,688         6,539,803         950,899         80,890         678,887         152,880         71,307         236,688         4,188,710         236,688         519,179           240,440         10,774,184         1,100,655         162,187         1,744,302          239,512         7,563,306         240,440         1,082,917           262,218         15,734,881         1,00,655         162,187         1,744,302          262,215         1,637,046         262,218         1,190,159           262,718         1,744,302          2,767,718          262,215         1,637,046         262,218         1,190,159           262,718         1,743,668         43,675         1,291,022           262,215         1,582,205         24,448         1,190,159           266,836         7,174,960         134,550         49,675	\$10,000 under \$15,000.	141,351	1,765,987	447,088	23,307	105,315	114,041	546,444	141,351	667,139	141,351	65,483	141,351	65,483
206.834         4.684,413         745,921         71,999         515,213         131,910         622,699         206,834         2.800,600         206,834         326,746           236,688         6,539,803         950,899         80,890         678,887         152,880         771,307         236,688         4,188,710         236,688         519,179           386,373         13,447,838         1,582,271         200,048         1,822,920        332,891        1,584,868         386,373         1,190,159           240,440         10,774,184         1,100,655         162,187         1,744,302          262,215         1,637,046         262,218         1,091,592           262,218         15,734,881         20,744,842         20,8104         1,425,802          262,215         1,637,046         262,218         1,091,592           24,856         7,174,960         134,550         49,675         1,291,022           54,848         5,724,215         54,868         1,379,534           16,697         5,076,079         13,455         691,366         1,582,302         1,582,468         1,379,481         4,753         800,587           4,754         3,871         1,9191,512         2,091		209.647	3,638,386	698,927	32,220	164,494	174,487	806,632	209,647	1,968,333	209,647	219,806	209.647	219,806
236.688         6.539,803         96,899         80,890         678,887         152,880         721,307         236,688         4,188,710         236,688         519,179           386,373         13,447,838         1,582,271         200,048         1,622,920         .332,891         .1,584,868         386,375         1,190,159         1,190,159           240,440         10,774,184         1,100,655         162,187         1,743,302          239,512         7,583,306         240,440         1,082,921           240,440         10,774,184         1,00,655         162,187         1,743,302          262,215         1,637,046         262,218         2,072,499           240,456         7,144,960         426,712         80,894         1,425,802          92,703         5,334,205         92,709         1,224,468           24,855         7,174,960         134,550         49,675         1,291,022          54,848         5,724,215         5,4855         1,375,334           16,697         5,076,079         1,459,602         1,291,022          1,548,408         1,231,406         1,234,408         1,234,408           16,697         5,076,079         1,474,606         1,549,406	\$20,000 under \$25,000	206,834	4,684,413	745,921	71,999	515,213	131,910	652,699	206,831	2,800,600	206,834	326,746	206,834	326,746
386,373         1,347,838         1,582,271         200,048         1,822,920        1584,868         386,367         9,172,050         386,373         1,190,159           240,440         10,774,184         1,006.655         162,187         1,744,302        322,891         7,584,868         240,440         1,082,921         1,082,407         1,082,407         1,082,408	\$25,000 under \$30,000.	236,688	6,539,803	950,899	80,890	678,887	152,880	721,307	236,688	4,188,710	236,688	519,179	236,688	519,179
240,440         1,706,656         162,187         1,744,302          239,512         7,563,306         240,440         1,082,93           262,218         15,734,581         1,106,655         162,187         1,744,302          2,767,718          262,215         11,637,046         262,218         2,072,45           92,709         7,841,069         426,712         80,894         1,425,802          92,703         5,934,205         92,709         1,224,46           16,697         7,174,960         134,550         49,675         1,291,022           54,848         5,724,215         54,855         1,237,48           16,697         5,076,079         -         4,756         691,366           4,740         2,779,461         4,781,730         1,237,48           16,697         3,320,536         -         4,744         5,474,71         4,753         800,58           3,871         4,161,61         -         4,174         542,811          4,744         2,779,461         4,753           4,754         3,320,536         -         4,744         3,856         1,549,951         1,549,951         1,685,345         92,	\$30,000 under \$40,000.	386,373	13,447,838	1,582,271	200,048	1,822,920	**332,891	**1,584,868	386,367	9,172,050	386,373	1,190,159	386,373	1,190,159
262,218         1,573,581         1,074,484         208,104         2,767,718          262,215         11,637,046         262,218         2,072,44           92,709         7,841,069         426,712         80,894         1,425,802          92,703         5,934,205         92,709         1,224,46           54,855         7,174,960         134,550         49,675         1,291,022           54,848         5,724,215         54,885         1,339,55           16,697         5,076,079         -         4,774         542,811          4,381,730         16,697         1,237,48           4,754         3,320,536         -         4,174         542,811          4,775         80,586           3,871         19,191,512         -         4,174         1,549,951         2,332,721         3,386         1,519         3,386         1,519         3,474         4,753,28         1,473,22	\$40,000 under \$50,000	240,440	10,774,184	1,100,655	162,187	1,744,302	•	;	239,512	7,563,306	240,440	1,082,921	240,440	1,083,925
92,709         7,841,069         426,712         80,894         1,425,802         •••         •••         92,703         5,934,205         92,709         1,224,46           54,855         7,174,960         134,550         49,675         1,291,022         ••         ••         54,848         5,724,215         54,855         1,379,53           16,697         5,076,079         -         15,952         691,366         ••         ••         4,741         542,811         ••         4,740         2,779,461         4,753         800,58           3,871         19,191,512         -         4,174         542,811         305         1,519         3,876         4,773,28         800,58         1,473,28           3,871         19,191,512         -         4,174         542,811         305         1,519         3,876         4,753,28         800,58           3,874         46,1674         87,474         15,499,561         233,677         1,085,345         92,407         539,680         -	\$50,000 under \$75,000	262,218	15,734,581	1.074,484	208,104	2,767,718	:	:	262,215	11,637,046	262,218	2,072,499	262,218	2,072,499
54,855         7,174,960         134,550         49,675         1,291,022         •••         •••         54,848         5,724,215         54,855         1,373,45           16,697         5,076,079         -         15,952         691,366         ••         ••         4,740         2,779,461         4,753         800,56           4,754         3,320,536         -         4,174         542,811         305         1,519         3,876         4,740         2,779,461         4,753         800,56           3,871         19,191,512         -         3,559         2,382,721         333,671         3,876         4,473,28         4,473,28           383,471         461,746         2,091,814         87,474         1,549,951         233,507         1,085,345         92,407         539,680         -	\$75,000 under \$100,000	92,709	7,841,069	426,712	80,894	1,425,802	:	:	92,703	5,934,205	92,709	1,224,468	92,709	1,224,468
16,697         5,076,079         -         15,952         691,366          16,685         4,381,730         16,697         1,237,48           4,754         3,320,536         -         4,174         542,811          4,740         2,779,461         4,753         800,58           3,871         19,191,512         -         3,559         2,382,721         305         1,519         3,856         16,820,690         3,870         4,473,28           383,471         4816,746         2,091,814         87,474         1,549,951         233,507         1,085,345         92,407         539,680         -	\$100,000 under \$200,000.	54,855	7,174,960	134,550	49,675	1,291,022	:	;	54,848	5,724,215	54,855	1,379,534	54,855	1,379,534
4,754         3,320,536         -         4,174         542,811         •••         •••         4,740         2,779,461         4,753         800,58           3,871         19,191,512         -         3,559         2,382,721         305         1,519         3,856         16,820,690         3,870         4,473,28           383,471         -816,746         2,091,814         87,474         1,549,951         233,507         1,085,345         92,407         539,680         -	\$200,000 under \$500,000	16,697	5,076,079	ı	15,952	691,366	:	:	16,685	4,381,730	16,697	1,237,489	16,697	1,237,494
383.471 - 4816,746 2,091,814 87,474 1,549,951 233,507 1,085,345 92,407 539,680 - 4,473,28	\$500,000 under \$1,000,000	4,754	3,320,536	I	4,174	542,811	:	:	4,740	2,779,461	4,753	800,587	4,754	800,609
383,471 -816,746 2,091,814 87,474 1,549,951 233,507 1,085,345 92,407 539,680 -	\$1,000,000 or more	3,871	19,191,512	ı	3,559	2,382,721	305	1,519	3,856	16,820,690	3,870	4,473,286	3,871	4,477,703
	Nontaxable returns, total	383,471	-816,746	2,091,814	87,474	1,549,951	233,507	1,085,345	92,407	539,680	1	1	1	1

## Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

						Returns	Returns of head of households	sholds		15			
Size of adjusted		Adjusted		Total itemized deductions	d deductions	Standard deduction	leduction	Taxable income	income	Income tax after credits	fter credits	Total income tax	me tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amonut	of	Amount	of	Amount	oť	Amount	ò	Amount	of	Amount
		deficit		returns		returns		returns		returns		returns	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)
All returns, total.	19,506,611	537,877,405	149,974,211	3,984,708	63,175,015	15,417,117	108,219,296	13,216,206	257,788,205	7,094,941	31,336,335	7,094,941	31,336,335
No adjusted gross income	104,786	-2,497,874	1,039,226	ı	ı	ı	1	1	1	63	2,672	63	2,672
\$1 under \$5,000	1,070,267	3,300,700	8,102,508	23,841	425,481	1,046,426	7,339,795	ı	1	1	1	1	1
\$5,000 under \$10,000	2,115,518	16,053,582	15,964,106	54,178	671,116	2,061,340	14,467,285	4,002	•1,730	8	*92	æ	*95
\$10,000 under \$15,000.	2,818,666	35,045,525	22,004,637	88,512	1,075,343	2,730,154	19,201,554	599,986	693,069	105,383	18,811	105,383	18,811
\$15,000 under \$20,000	2,944,084	51,365,940	23,282,019	152,444	1,714,086	2,791,640	19,601,248	2,323,730	8,049,501	304,637	135,413	304,637	135,413
\$20,000 under \$25,000	2,515,884	56,300,395	19,945,962	251,410	2,981,121	2,264,474	15,858,597	2,411,139	17,833,950	353,428	271,766	353,428	271,766
\$25,000 under \$30,000	1,883,534	51,728,375	14,932,774	354,446	4,272,551	1,529,088	10,717,961	1,856,160	21,979,189	893,323	838,289	893,323	838,289
\$30,000 under \$40,000	2,454,533	84,948,638	18.787,023	838,311	10,884,787	1,616,223	11,342,776	2,432,215	44,025,799	1,936,323	3,338,764	1,936,323	3,338,764
\$40,000 under \$50,000	1,469,422	65,309,104	10,894,829	690'369	9,334,077	789,053	5,542,988	1,466,294	39,648,401	1,396,100	4,107,348	1,396,100	4,107,348
\$50,000 under \$75,000	1,459,207	86,992,881	10,489,752	974,354	16,592,800	484,853	3,413,170	1,453,801	56,551,092	1,436,789	7,507,542	1,436,789	7,507,542
\$75,000 under \$100,000	**659,905	**74,649,315	**4,531,374	566,844	**15,223,654	608'22	550,016	383,728	23,109,823	383,418	4,005,656	383,418	4,005,656
\$100,000 under \$200,000	:	;	;	:	•	21,561	152,236	231,586	22,376,879	231,730	4,679,084	231,730	4,679,084
\$200,000 under \$500,000	:	:	;	:	•	**4,118	**29,001	42,775	10,426,974	42,954	2,768,636	42,954	2,768,636
\$500,000 under \$1,000,000	7,401	4,923,811	1	:	:	:	:	7,389	4,371,085	7,385	1,219,869	7,385	1,219,869
\$1,000,000 under \$1,500,000	1,577	1,888,909	ı	:	:	177	1,257	1,577	1,623,960	1,577	468,752	1,577	468,752
\$1,500,000 under \$2,000,000	633	1,075,691	1	:	;	77	538	632	996'826	632	294,644	632	294,644
\$2,000,000 under \$5,000,000	898	2,534,139	1	•	:	108	092	898	2,312,916	198	648,026	198	648,026
\$5,000,000 under \$10,000,000	210	1,430,208	•	:	*	13	92	210	1,312,437	210	336,971	210	336,971
\$10,000,000 or more	114	2,828,066	3	:	;	က	21	114	2,502,435	114	693,998	114	693,998
Taxable returns, total	7,094,941	344,108,091	47,857,031	2,931,226	48,234,480	4,163,651	29,326,311	7,091,281	219,032,684	7,094,941	31,336,335	7,094,941	31,336,335
No adjusted gross income	63	-96,823	222	1	1	1	1	1	1	63	2,672	63	2,672
\$1 under \$5,000	1	ı	1	1	İ	ı	1	1	1	1	1	1	1
\$5,000 under \$10,000	8.	-56	.49	-	ı	\$	•26	ı	1	<u>.</u>	.92	<b>φ</b>	.92
\$10,000 under \$15,000	105,383	1,410,846	461,982	2,288	21,191	103,095	756,501	105,001	174,562	105,383	18,811	105,383	18,811
\$15,000 under \$20,000	304,637	5,298,412	1,635,930	13,684	139,002	290,954	2,084,369	304,637	1,439,111	304,637	135,413	304,637	135,413
\$20,000 under \$25,000	353,428	8,078,023	2,050,244	29,592	309,693	323,836	2,278,328	353,421	3,440,161	353,428	271,766	353,428	271,766
\$25,000 under \$30,000	893,323	24,805,907	5,578,301	140,270	1,510,293	753,052	5,285,471	893,323	12,431,842	893,323	838,289	893,323	838,289
\$30,000 under \$40,000	1,936,323	67,604,876	13,375,013	595,333	7,043,678	1,340,990	9,413,891	1,936,322	37,772,338	1,936,323	3,338,764	1,936,323	3,338,764
\$40,000 under \$50,000	1,396,100	62,133,992	9,977,344	633,089	8,389,011	763,011	5,360,694	1,394,246	38,509,757	1,396,100	4,107,348	1,396,100	4,107,348
\$50,000 under \$75,000	1,436,789	85,717,516	10,263,992	951,936	15,781,113	484,853	3,413,170	1,435,852	56,263,513	1,436,789	7,507,542	1,436,789	7,507,542
\$75,000 under \$100,000	**658,102	**74,489,745	*4,513,620	**565,034	**15,040,501	77,809	550,016	383,371	23,106,202	383,418	4,005,656	383,418	4,005,656
\$100,000 under \$200,000	;	:	:	:	:	21,554	152,187	231,568	22,375,660	231,730	4,679,084	231,730	4,679,084
\$200,000 under \$500,000	:	:	:	:	;	••4,112	••28,959	42,754	10,422,912	42,954	2,768,636	42,954	2,768,636
\$500,000 under \$1,000,000	7,385	4,913,516	ı	:	:	:	:	7,384	4,368,858	7,385	1,219,869	7,385	1,219,869
\$1,000,000 or more	3,400	9,752,024	1	:	:	378	2,669	3,400	8,727,767	3,400	2,442,392	3,400	2,442,392
Nontaxable returns, total	12,411,670	193,769,314	102,117,179	1,053,481	14,940,535	11,253,466	78,892,985	6,124,925	38,755,522	:	;	1	1
Footnotes at end of table													

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

						Returns	Returns of surviving spouses	nses					
Size of adjusted		Adjusted		Total itemized deductions	deductions	Standard deduction	leduction	Taxable income	income	Income tax after credits	after credits	Total income tax	ome tax
gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
	of returns	less	amonut	Jo	Amount	jo	Amount	Jo	Amount	o	Amount	of	Amount
		deficit		retums		returns		returns		returns		retums	
	(23)	(54)	(55)	(99)	(25)	(28)	(69)	(09)	(61)	(62)	(63)	(64)	(65)
All returns, total	83,179	3,408,431	692'999	31,873	695,327	49,579	475,762	55,047	1,836,370	42,666	294,226	42,666	294,226
No adjusted gross income	1,728	-77,258	13,562	1	1	ı	ı	ı	1	ı	1	ı	ı
\$1 under \$5,000	*227	*495	2,076	227	6.639	1	1	ı	1	ţ	ţ	1	1
\$5,000 under \$10,000	.5,336	*43,328	32,550	405	6,492	4,934	48,762	ŧ	1	ı	1	1	1
\$10,000 under \$15,000	13,831	162,007	114,667	953	10,594	12,877	122.336	ı	ı	ı	ı	1	1
\$15,000 under \$20,000	.5,973	*107,155	808'99	1,991	24,259	3,982	37,833	1,991	-552	:	:	:	:
\$20,000 under \$25,000	.6,267	*132,255	44,300	953	9,663	5,313	50.474	.6,266	*27,827	**1,993	905	••1,993	**902
\$25,000 under \$30,000	*8,913	*240,927	59,610	2,942	28,788	5,971	56,726	*8,913	*95,803	*8,913	*5,011	*8,913	*5,011
\$30,000 under \$40,000	.8,746	.299,393	80,759	3,948	77.400	4,798	45,579	37,776	**1,454,863	*3,733	*3,277	*3,733	*3.277
\$40,000 under \$50,000	13,656	616,609	115,434	5,901	139,104	7,754	75,587	:	:	9,778	*21,690	822'6	*21,690
\$50,000 under \$75,000	12,087	678.945	92,402	9,137	171,714	2,950	28,027	:	:	12,087	43,136	12,087	43,136
\$75,000 under \$100,000	**6,241	**866,277	**44,599	**5.417	**220,673	666	• 10,439	:	:	.3,589	*20,998	*3,589	*20,998
\$100,000 under \$200,000	;	:	•	:	:	1	1	:	:	.1,389	*34,965	•1,389	*34,965
\$200,000 under \$500,000	*	:	•	:	:	1	ı	:	:	•1,009	*73,695	1,009	*73,695
\$500,000 under \$1,000,000	•74	.57,872	l	:	:	ı	1	:	:	*74	*13,422	*74	*13,422
\$1,000,000 under \$1,500,000	•56	•68,289	1	:	:	ı	1	•56	-63,827	95.	*16,064	• 56	•16,064
\$1,500,000 under \$2,000,000	£*	.5,213	1	:	:	ı	1	ř.	*4.833	ů	1,590	£.	1,590
\$2,000,000 under \$5,000,000	35	118,261	1	:	•	1	ı	35	105,067	35	30,091	35	30,091
\$5,000,000 under \$10,000,000	*4	.28,816	1	:	:	:	:	4.	*26,108	4.	*8,812	4.	*8,812
\$10,000,000 or more	£.	*59,845	1	:	:	ı	1	ů.	.57,490	£.	*20,573	£,	*20,573
Taxable returns, total	42,666	2,709,939	300,025	22,047	486,823	20,620	198,757	42,666	1,724,335	42,666	294,226	42,666	294,226
No adjusted gross income	ı	ı	1	1	ı	I	-1	I	1	t	1	ľ	1
\$1 under \$5,000	1	1	ı	1	1	1	1	I	1	ı	1	ı	ľ
\$5,000 under \$10,000	ı	I	1	1	1	I	1	I	i	I	1	ı	1
\$10,000 under \$15,000	ı	I	1	t	1	I	1	I	ı	ı	1	ı	1
\$15,000 under \$20,000	:	:	:	ı	1	;	:	:	:	:	;	:	:
\$20,000 under \$25,000	••1,993	**40,109	*12,154	ı	1	•1,993	••18,930	••1,993	**9,025	**1,993	**902	1,993	**902
\$25,000 under \$30,000	*8,913	*240,927	*59,610	-2,942	*28,788	*5,971	.56,726	*8,913	.95,803	.8,913	*5,011	*8,913	*5,011
\$30,000 under \$40,000	*3,733	*127,483	*25,677	*927	*22,047	*2.806	.26,659	31,659	*1,362,182	.3,733	*3,277	*3,733	*3,277
\$40,000 under \$50,000	877,6*	*437,693	.68,641	*3,877	*57,752	.5,900	126,72*	:	:	877.6	*21,690	*9.778	.21,690
\$50,000 under \$75,000	12,087	678,945	92,402	9,137	171,714	2,950	28,027	:	:	12,087	43,136	12,087	43,136
\$75,000 under \$100,000	5,987	*846,485	**41,539	**5,164	**206,52 <b>2</b>	666	•10,439	:	:	.3,589	*20,998	*3,589	*20,998
\$100,000 under \$200,000	:	:	:	:	:	ı	ı	:	:	.1,389	*34,965	•1,389	*34,965
\$200,000 under \$500,000	:	:	•	:	:	1	ı	:	:	.1,009	.73,695	•1,009	•73,695
\$500,000 under \$1,000,000	•74	*57,872	1	:	:	1	ı	:	:	•74	.13,422	•74	*13,422
\$1,000,000 or more	102	280,424	1	:	:	:	:	102	257,325	102	77,130	102	77,130
Nontaxable returns, total	40,513	698,492	366,744	9,826	208,503	28,959	277,005	12,381	112,036		ı	•	1
Footnotes at end of table													

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions, and Tax Items, by Size of Adjusted Gross Income and by Marital

Number         Openine         Total ibentizated deductions         Standard deduction         Standard deduction         Standard deduction         Taxable income           Number         prosts income         minount         of         Amnount         (70)         (71)         (72)         (74)         (74)           10 color 18         (87)         (89)         (70)         (70)         (71)         (72)         (73)         (74)           10 color 18         (87)         (87)         (70)         (71)         (72)         (74)         (74)           10 color 18         (87)         (87)         (70)         (71)         (72)         (74)         (74)           10 color 18         (87)         (87)         (87)         (70)         (71)         (72)         (74)           10 color 18         (87)							Retnu	Returns of single persons	ons					
Number   N	Size of adjusted		Adjusted		Total itemized	deductions	Standard d	eduction		income	Income tax after credits	fler credits	Total income tax	ome tax
Column   C	gross income	Number	gross income	Exemption	Number		Number		Number		Number		Number	
Chical   C		of returns	less	amonut	ď	Amount	Jo	Amount	οť	Amount	ď	Amount	jo	Amount
(6)         (7) <th></th> <th></th> <th>deficit</th> <th></th> <th>returns</th> <th></th> <th>retums</th> <th></th> <th>retums</th> <th></th> <th>returns</th> <th></th> <th>retums</th> <th></th>			deficit		returns		retums		retums		returns		retums	
\$1,001,901         \$2,006,305         \$2,304,60,164         \$1,540,202,204         \$1,001,900         \$2,006,305         \$2,306,507         \$2,306,507         \$2,306,507         \$2,305,707         \$2,119,207         \$2,119,207         \$2,119,207         \$2,119,207         \$2,119,207         \$2,119,207         \$2,119,207         \$2,119,207         \$2,119,207         \$2,119,207         \$2,113,207		(99)	(67)	(89)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
4,091,940         22,066,222         2,20,0429         1,199,150         2,50,66,222         2,50,0470         4,19,569         6,235,471         4,239,570         4,239,570         4,74,604         6,17,596         4,07,500         4,07,500         6,00,777         2,00,00,000         4,74,604         6,17,505         6,00,00,000         4,17,500         6,17,200,900         7,07,120         3,91,513         4,02,500         4,74,604         6,17,500         4,00,000 <th< th=""><th>All returns, total.</th><th></th><th>1,479,280,867</th><th>153,463,184</th><th>12,542,255</th><th>191,639,919</th><th>43,368,586</th><th>199,337,375</th><th></th><th>1,003,815,305</th><th>40,112,112</th><th>172,326,371</th><th>40,112,114</th><th>172,326,413</th></th<>	All returns, total.		1,479,280,867	153,463,184	12,542,255	191,639,919	43,368,586	199,337,375		1,003,815,305	40,112,112	172,326,371	40,112,114	172,326,413
9,748,890         25,318,710         14,187,580         2,1322         2,656,012         9,534,471         34,336,770         6,656,712         6,635,471         34,336,770         6,674,202         <	No adjusted gross income		-22,066,252	2,320,429	1	ī	ı	1	1	ı	2,173	24,397	2,175	24,437
4,803,470         65,006,771         2,0,803,470         6,200,771         2,0,803,470         6,200,771         2,0,803,470         6,200,771         2,0,803,470         7,0,136         5,506,696         3,375,630         1,746,649         8,477,595         2,203,296         3,275,630         1,746,649         8,477,595         3,756,180         4,491,170         0,107,095         4,491,761         3,776,112         8,491,761         3,776,112         8,491,761         3,776,112         8,491,761         3,776,112         8,491,100         0,107,005         4,491,100         0,107,005         4,491,100         0,107,005         4,491,100         0,107,005         4,491,100         0,107,005         4,491,100         0,107,005         4,491,100         0,107,005         4,491,100         0,107,005         4,491,100         0,107,005         1,107,005	\$1 under \$5,000	9,748.804	25,316,710	14,167,588	213,327	2,655,012	9,535,477	34,395,708	856,877	617,598	833,996	72,299	833,996	72,299
6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.6872         6.88.7882         6.28.6872         6.88.7882         6.88.8782 <t< td=""><td>\$5,000 under \$10,000</td><td>8,803,470</td><td>65,006,777</td><td>20,863,016</td><td>421,958</td><td>5,506,695</td><td>8,381,513</td><td>40,593,271</td><td>4,746,949</td><td>8,427,565</td><td>4,037,874</td><td>876,797</td><td>4,037,874</td><td>767,978</td></t<>	\$5,000 under \$10,000	8,803,470	65,006,777	20,863,016	421,958	5,506,695	8,381,513	40,593,271	4,746,949	8,427,565	4,037,874	876,797	4,037,874	767,978
6,518,114         08,172,949         17,208,885         770,487         9,184,285         4,474,516         2,255,29         6,517,198         4,477,196         17,208,884         4,477,196         17,208,984         4,477,196         17,208,984         4,477,196	\$10,000 under \$15,000	6,898,672	85,746,679	20,235,327	693,648	7,671,253	6,205,024	30,536,366	6,424,202	29,753,965	5,792,201	2,665,847	5,792,201	2,665,847
4,566,754         (10,236,20)         (4,634,736)         607,188         9,228,053         3,755,566         18,234,935         61,047,005         61,097,005         43,515,699         14,734,157         1,715,405	\$15,000 under \$20,000	5,518,114	96,172,949	17,206,895	770,497	9,184,285	4,747,616	23,255,289	5,351,583	48,179,626	4,958,765	4,902,062	4,958,765	4,902,062
3813.639         104,751.921         12,244,035         29,003.18         14,199.11         3,706.11         68,040.196         3,7           6,099.321         13,204.07         4,003.603         1,927.303         19,678.323         2,003.051         1,2244,077         1,009.15	\$20,000 under \$25,000	4,565,754	102,358,209	14,634,738	807,188	9,228,053	3,758,566	18,234,995	4,491,100	61,097,065	4,333,872	7,036,792	4,333,872	7,036,792
6.094,654         1.010,724 G1         1.0410,552         2.031,051         2.2949,107         4,063,664         1.956,853         1.956,869         1.156,869	\$25,000 under \$30,000	3,813,639	104,751,921	12,244,035	893,321	10,434,557	2,920,318	14,139,115	3,766,115	68,840,196	3,708,086	8,546,665	3,708,086	8,546,665
3679,360         11,715,405         1,756,420         1,923,407         3,659,360         11,715,405         1,756,420         1,756,430         1,756,430         1,756,430         1,756,430         1,756,430         1,756,430         1,756,446         1,556,446         1,556,463         1,109,157         1,22,833         1,109,157         1,22,833         1,109,177         1,223,633         1,109,177         1,226,917         1,229,403         1,109,177         1,269,172 <th< td=""><td>\$30,000 under \$40,000</td><td>6,094,654</td><td>210,873,461</td><td>19,410,552</td><td>2,031,051</td><td>22,949,107</td><td>4,063,603</td><td>19,678,932</td><td>6,059,341</td><td>149,546,808</td><td>6,031,373</td><td>19,881,864</td><td>6,031,373</td><td>19,881,864</td></th<>	\$30,000 under \$40,000	6,094,654	210,873,461	19,410,552	2,031,051	22,949,107	4,063,603	19,678,932	6,059,341	149,546,808	6,031,373	19,881,864	6,031,373	19,881,864
4,283,940         13,586,446         2,786,043         39,989,980         1,497,897         7,394,167         4,272,496         195,861,248         4,223,486           947,006         12,132,949         2,864,340         983,980         22,203         1,100,157         7,159,487         94,506         1,269,476 </td <td>\$40,000 under \$50,000</td> <td>3,679,360</td> <td>163,981,829</td> <td>11,715,405</td> <td>1,756,321</td> <td>21,627,093</td> <td>1,923,040</td> <td>9,423,323</td> <td>3,654,953</td> <td>121,614,208</td> <td>3,647,015</td> <td>18,631,452</td> <td>3,647,015</td> <td>18,631,452</td>	\$40,000 under \$50,000	3,679,360	163,981,829	11,715,405	1,756,321	21,627,093	1,923,040	9,423,323	3,654,953	121,614,208	3,647,015	18,631,452	3,647,015	18,631,452
1,273,563   108,777,575   4,106,317   1,051,470   18,910,567   222,093   1,109,157   1,269,812   84,822,058   1,269,812   2,844,326   2440,573   24,2846	\$50,000 under \$75,000	4,283,940	256,638,791	13,586,446	2,786,043	39,969,808	1,497,897	7,394,167	4,272,466	195,861,248	4,270,619	34,872,099	4,270,619	34,872,099
947,006         123,132,949         2,864,340         863,080         22,480,573         83,926         426,648         943,003         97,564,670         9           220,214         6227,966         108,087         197,455         9,000,888         22,759         116,691         21,9575         53,103,443         2           40,855         27,485,348         -         36,506         1,506         1,506         1,440,198         1,440,198         24,128,480         1,440,198	\$75,000 under \$100,000	1,273,563	108,777,575	4,106,317	1,051,470	18,910,567	222,093	1,109,157	1,269,812	84,832,058	1,268,961	16,867,515	1,268,961	16,867,515
220.214         62.274.65.66         109.097         197.455         9.000.898         22,756         116.891         219.575         53.103.443         2           40,835         27.455,346         —         36.506         3,344.055         4,328         21,588         40.664         24,128.490         1440.196           1,773         12,900,347         —         3,479         1,595.54         472         2,138         3,891         1,144.01.96         1,144.01.96         1,144.01.96         1,144.01.96         1,144.01.96         1,144.01.96         1,144.01.96         1,144.01         1,144.01.96         <	\$100,000 under \$200,000	947,006	123,132,949	2,864,340	863,080	22,480,573	83,926	426,648	943,003	97,564,676	944,007	21,533,658	944,007	21,533,660
40.835         27,455,34B         -         36,50B         3,344,055         4,328         21,56B         40,685         24,128,48D           10,737         12,940,347         -         9,31B         1,505,917         1,41B         7,113         10,696         11,440,196           1,0,737         12,940,347         -         9,31B         1,505,917         1,41B         7,113         10,696         11,440,196           1,0,737         1,6240,347         -         5,47B         1,899,613         472         2,354         1,440         8,740,175           1,0,0         1,441         4,00,461,589         11,144,775         77         3,44         1,440         8,740,029           2,175         1,406,461,589         110,744,748         11,128,038         183,128,039         28,981,390         138,440,137         40,103,617         995,155,029         40,1           2,175         1,140,475,228         110,744,748         11,128,038         183,130,689         14,440         96,413         40,103,617         40,103,617         40,103,617         40,103,617         40,103,617         40,103,617         40,103,617         40,103,617         40,103,617         40,103,617         40,103,617         40,103,617         40,103,617         40,103,61	\$200,000 under \$500,000	220,214	62,279,656	108,097	197,455	9,000,898	22,759	116,691	219,575	53,103,443	219,663	13,695,741	219,663	13,695,741
10,737   12,940,347     9,318   1,505,917   1,418   7,113   10,696   11,440,196   11,440,196   1,	\$500,000 under \$1,000,000	40,835	27,455,348	ı	36,506	3,344,055	4,328	21,568	40,654	24,128,480	40,738	6,659,114	40,738	6,659,114
3,901         6,741,430         - 3,479         799,254         422         2,136         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         5,944,017         6,094         1,114,775         773         1,144,00         8,763,029         1,144,01         8,763,029         1,144,01         8,763,029         1,144,01         8,763,029         1,144,01         8,763,029         1,144,01         8,763,029         1,144,01         8,763,029         1,144,01         8,763,029         1,144,01         8,763,029         1,144,01         8,763,029         1,144,01         8,763,029         1,144,01         9,762,01         1,144,01         9,864,02         9,864,02         9,864,02         9,864,02 </td <td>\$1,000,000 under \$1,500,000</td> <td>10,737</td> <td>12,940,347</td> <td>ı</td> <td>9,318</td> <td>1,505,917</td> <td>1,418</td> <td>7,113</td> <td>10,696</td> <td>11,440,196</td> <td>10,710</td> <td>3,156,923</td> <td>10,710</td> <td>3,156,923</td>	\$1,000,000 under \$1,500,000	10,737	12,940,347	ı	9,318	1,505,917	1,418	7,113	10,696	11,440,196	10,710	3,156,923	10,710	3,156,923
1,442         9,977,579         —         5,478         1,839,613         472         2,334         1,440         8,763,229           1,442         9,877,579         —         1,369         1,114,775         73         444         8,763,229           1,00         1,442         9,877,579         —         1,369         1,114,775         73         197         779         18,287,929           40,112,114         1,440,6461,569         110,784,248         11,128,038         163,128,036         28,813,076         40,103,617         995,155,029         40,103,617         995,155,029         40,103,617         995,155,029         40,103,617         995,155,029         40,103,617         995,155,029         40,103,617         995,155,029         40,103,617         995,150,02         40,103,617         995,150,02         40,103,617         40,103,	\$1,500,000 under \$2,000,000	3,901	6,741,430	ı	3,479	799,254	422	2,138	3,891	5,944,017	3,895	1,692,206	3,895	1,692,206
1,442         9,877,579         -         1,369         1,114,775         73         344         1,440         8,763,029           785         21,672,453         -         746         3,418,404         39         197         779         18,287,509         40,1           2,175         -1,195,734         6,094         7,882         163,128,035         28,81,900         138,841,375         40,103,617         995,155,029         40,1           833,996         2,487,977         6,094         7,882         13,369         826,114         1,874,702         831,996         2,487,977         40,103,617         995,155,029         40,1           833,996         2,487,974         3,1310,589         4,475,228         19,639         7,561         4,018,205         831,936         4,018,702         831,936         4,018,702         831,936         4,036,731 <td>\$2,000,000 under \$5,000,000</td> <td>5,951</td> <td>17,622,459</td> <td>1</td> <td>5,478</td> <td>1,839,613</td> <td>472</td> <td>2,354</td> <td>5,932</td> <td>15,813,178</td> <td>5,942</td> <td>4,347,621</td> <td>5,942</td> <td>4,347,621</td>	\$2,000,000 under \$5,000,000	5,951	17,622,459	1	5,478	1,839,613	472	2,354	5,932	15,813,178	5,942	4,347,621	5,942	4,347,621
786         21,672,453         1776         3,418,404         3.9         197         779         18,287,950         40,11           2,175         -1,195,734         6,815         11,128,038         163,128,035         28,981,900         138,841,375         40,103,617         995,155,029         40,1           2,175         -1,195,734         6,815         -1,366         11,336         826,114         1,374,702         831,398         609,211         809,211         800,211	\$5,000,000 under \$10,000,000	1,442	9,877,579	ı	1,369	1,114,775	73	344	1,440	8,763,029	1,440	2,453,460	1,440	2,453,460
40,112,114         1,406,461,569         110,784,248         11,128,038         163,128,095         28,981,900         138,841,375         40,103,617         995,155,029         401,1           2,175         -1,195,734         6,815         -1,205,734         6,815         -1,13,89         18,911,901         40,103,617         995,155,029         40,1           833,996         2,487,977         6,094         7,882         13,369         77,561         4,018,236         18,911,901         4,036,733         7,847,102         4,0           4,037,874         31,310,589         4,475,228         19,639         77,561         4,018,236         26,422,873         5,792,089         27,416,207         57,822,089         4,936,139         7,846         4,901,769         4,386,319         17,583,108         4,936,139         4,942,090         27,416,207         57,411,209         47,417,417         47,417,417         47,417,417         47,417,417	\$10,000,000 or more	785	21,672,453	1	746	3,418,404	39	197	779	18,287,950	782	4,518,679	782	4,518,679
2,175         -1,195,734         6,815         -	Taxable returns, total	40,112,114		110,784,248	11,128,038	163,128,095	28,981,900	138,841,375	40,103,617	995,155,029	40,112,112	172,326,371	40,112,114	172,326,413
633.996         2.487.977         6.094         7.882         13.369         826,114         1.874.702         831.996         609.211         8           4.037.874         31.310.589         4.475.228         19.639         77.561         4,018,236         16.91.901         4,036.733         7.847.102         4.0           5.792.201         72.157,924         15.312.226         355.995         2,602.583         5.436.205         25.842.873         5.792.08         27.416.207         5.7           4,958.765         86.479.692         14.626.578         573.446         4,901.769         4,385.319         21.528.568         4,598.763         37.416.207         5.7           4,333.872         97.186.622         11.690,310         821.154         8,010.273         2,886.332         17.583.108         4,338.72         59.463.63         4,592.2936         4,592.2936         4,990.733         4,990.337         1,990.337         2,846.363         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347         4,990.347	No adjusted gross income	2,175	-1,195,734	6,815	ī	ı	ı	1	1	1	2,173	24,397	2,175	24,437
4,037,874         31,310,589         4,475,228         19,639         77,561         4,018,236         18,911,901         4,036,733         7,847,102         4,0           6,792,201         72,157,924         15,312,226         3,55,995         2,602,583         5,436,205         2,642,873         5,792,089         27,416,207         5,7           4,958,765         86,479,692         14,626,578         573,446         4,901,769         4,355,319         21,528,558         4,958,763         5,792,099         4,958,763         5,792,099         4,958,763	\$1 under \$5,000.	833,996	2,487,977	6,094	7,882	13,369	826,114	1,874,702	831,998	609,211	833,996	72,299	833,996	72,299
6,792,201         72,157,924         15,312,226         355,995         2,602,583         5,436,205         2,642,873         5,792,089         27,416,207         5,7           4,986,765         86,479,692         14,626,578         573,446         4,901,769         4,385,319         21,528,558         4,958,763         45,422,936         4,9           4,986,765         86,479,692         17,1875         6,730,685         3,621,997         17,583,108         4,333,872         59,463,635         4,3           4,033,872         97,186,622         13,409,194         71,1875         6,730,685         16,284,085         17,583,108         4,383,872         59,463,635         4,3           4,031,737         208,741,446         19,090,461         1,977,308         20,843,631         1,921,016         9,413,712         3,646,965         14,9175,495         6,0           4,270,619         255,839,401         1,35,34,127         2,773,086         21,905,67         1,497,534         7,392,442         4,286,965         14,9175,99         20,077,037         1,497,534         7,392,442         4,289,418         196,789,91         1,1497,61         1,497,534         7,392,442         4,289,418         196,789,91         1,104,417         1,286,599         1,1497,61         1,497,534	\$5,000 under \$10,000	4,037,874	31,310,589	4,475,228	19,639	77,561	4,018,236	18,911,901	4,036,733	7,847,102	4,037,874	767,978	4,037,874	767,978
4,968,765         86,479,692         14,626,578         573,446         4,901,769         4,385,319         21,528,558         4,958,763         45,422,936         4,940,203           4,933,872         97,186,622         13,409,194         711,875         6,730,685         3,621,997         17,583,108         4,333,872         59,463,635         4,3           3,708,086         101,876,149         11,690,310         821,154         8,010,273         2,886,932         13,980,530         3,708,077         68,195,145         3,7           4,270,619         125,55,886         11,577,303         1,725,999         20,077,037         1,6497,534         7,902,442         4,280,418         19,91,742         3,649,965         1,104,417         3,649,965         12,490,111         3,6           4,270,619         2,555,886         11,577,303         1,725,999         20,077,037         1,497,534         7,392,442         4,299,411         3,649,965         1,104,417         3,649,965         11,104,417         1,286,965         12,490,111         3,6         4,225,995         1,044,769         1,497,534         7,392,442         4,299,411         3,629,414         4,991,417         1,497,534         4,296,417         1,686,935         1,104,417         1,686,935         1,11,490,111         3,621,93	\$10,000 under \$15,000	5,792,201	72,157,924	15,312,226	355,995	2,602,583	5,436,205	25,842,873	5,792,089	27,416,207	5,792,201	2,665,847	5,792,201	2,665,847
4,333,872         97,186,622         13,409,194         711,875         6,730,685         3,621,997         17,583,108         4,333,872         59,463,635         4,3           3,708,086         101,876,149         11,690,310         821,154         8,010,273         2,886,932         13,980,530         3,708,077         68,195,145         3,7           3,708,086         101,876,149         11,690,310         821,154         8,010,273         2,886,932         13,980,530         3,708,077         68,195,145         3,7           4,270,619         125,5839,401         13,534,127         2,773,086         20,843,631         1497,534         7,992,442         4,299,418         196,992         20,141,890         1497,534         7,392,442         4,299,418         195,781,632         4,276,618         1,104,417         1,288,569         1,104,417         1,288,569         1,104,417         1,288,569         1,104,417         1,288,569         1,104,418         1,044,17         1,288,569         1,104,417         1,288,569         1,104,417         1,288,569         1,104,417         1,104,417         1,288,569         1,118,418         1,104,417         1,1288,569         1,124,618         1,104,417         1,1288,569         1,118,418         1,118,418         1,118,418         1,118,418	\$15,000 under \$20,000	4,958,765	86,479,692	14,626,578	573,446	4,901,769	4,385,319	21,528,558	4,958,763	45,422,936	4,958,765	4,902,062	4,958,765	4,902,062
3.708.086         101,876,149         11,690,310         821,154         8,010,273         2,886,932         13,980,530         3,708,077         68,195,145         3,7           6.031,373         208,741,446         19,090,461         1,977,308         20,843,631         4,054,065         19,632,320         6,031,365         149,175,495         60           3.647,015         162,555,886         11,577,303         1,725,999         20,077,037         1,921,016         9,413,712         3,646,965         121,490,111         3,6           4.270,619         255,839,401         13,534,127         2,773,086         39,141,890         1,497,534         7,392,442         4,296,418         195,781,632         4,2           1,268,961         108,401,811         4,091,979         1,047,866         18,476,920         221,095         1,104,417         1,286,591         1,1756,018         1,1286,591         1,104,417         1,286,591         94,786,577         942,915         94,291         97,569,337         94,991,992         1,047,866         1,104,417         1,286,577         942,915         94,291         97,569,337         94,991,992         1,047,866         1,104,417         222,734         1,166,573         21,560,677         942,915         94,2915         97,569,337         94,991,992 </td <td>\$20,000 under \$25,000</td> <td>4,333,872</td> <td>97,186,622</td> <td>13,409,194</td> <td>711,875</td> <td>6,730,685</td> <td>3,621,997</td> <td>17,583,108</td> <td>4,333,872</td> <td>59,463,635</td> <td>4,333,872</td> <td>7,036,792</td> <td>4,333,872</td> <td>7,036,792</td>	\$20,000 under \$25,000	4,333,872	97,186,622	13,409,194	711,875	6,730,685	3,621,997	17,583,108	4,333,872	59,463,635	4,333,872	7,036,792	4,333,872	7,036,792
6.031,373         208,741,446         19,090,461         1,977,308         20,843,631         4,054,065         19,632,320         6,031,365         149,175,495         6,0           3.647,015         162,556,886         11,577,303         1,725,999         20,077,037         1,921,016         9,413,712         3,646,965         121,490,111         3,6           4.270,619         255,839,401         13,534,127         2,773,085         39,141,890         1,497,534         7,392,442         4,209,418         195,781,632         4,2           1,268,961         108,401,811         4,091,979         1,047,866         18,476,920         221,095         1,104,417         1,286,569         1,104,417         1,286,577         942,915         94,075	\$25,000 under \$30,000	3,708,086	101,876,149	11,690,310	821,154	8,010,273	2,886,932	13,980,530	3,708,077	68,195,145	3,708,086	8,546,665	3,708,086	8,546,665
3.647,015         162,555.886         11,577,303         1,725,999         20,077,037         1,921,016         9,413,712         3,646,965         121,490,111         3,6           4.270,619         255,839,401         13,534,127         2,773,085         39,141,890         1,497,534         7,392,442         4,269,418         195,781,632         4,2           1.268,961         108,401,811         4,091,979         1,047,866         18,476,920         221,085         1,104,417         1,286,559         84,756,018         1,2           219,663         62,123,335         107,819         196,929         8,824,477         22,734         116,573         219,501         53,086,959         24,117,500           40,738         27,338,804         -         36,416         3,272,576         4,321         21,534         40,635         24,117,500           22,769         68,409,888         -         20,418         8,224,477         22,734         116,573         21,530         24,117,500	\$30,000 under \$40,000	6,031,373	208,741,446	19,090,461	1,977,308	20,843,631	4,054,065	19,632,320	6,031,365	149,175,495	6,031,373	19,881,864	6,031,373	19,881,864
4.270,619         2.55,839,401         13,534,127         2,773,085         39,141,890         1,497,534         7,392,442         4,269,418         195,781,632         4,284,632           1.286,961         108,401,811         4,091,979         1,047,866         18,476,920         221,095         1,104,417         1,286,559         84,756,018         1,286,577         942,915         942,915         97,559,337         94,012         1,047,869         1,047,865         1,047,865         1,047,865         1,047,865         1,044,477         1,286,577         942,915         97,559,337         94,017         1,047,865         1,047,865         1,047,865         1,047,865         1,047,865         1,047,873         1,042,915         942,915         942,915         942,915         97,559,337         94,917         1,047,873	\$40,000 under \$50,000	3,647,015	162,555,886	11,577,303	1,725,999	20,077,037	1,921,016	9,413,712	3,646,965	121,490,111	3,647,015	18,631,452	3,647,015	18,631,452
1.28 .961         108 .401.811         4,091.979         1,047.866         18.476.920         221.095         1.104.417         1,268.559         84.756.018         1.2           944,007         122.696.779         2,856,114         880.095         21,930,667         83,911         426,577         942,915         97,559,337         97,559,337           219,663         62,123,335         107,819         196,929         8,824,477         22,734         116,573         21,950         53,086,959         2           40,738         27,339,804         -         36,416         3,272,576         4,321         21,534         40,635         24,117,500           22,769         68,409,886         -         20,348         8,224,656         2,421         12,177         22,727         60,233,741	\$50,000 under \$75,000	4,270,619	255,839,401	13,534,127	2,773,085	39,141,890	1,497,534	7,392,442	4,269,418	195,781,632	4,270,619	34,872,099	4,270,619	34,872,099
944,007         122,696,779         2,856,114         880,095         21,930,667         83,911         426,577         942,915         97,559,337         9           219,663         62,123,335         107,819         196,929         8,824,477         22,734         116,573         219,501         53,086,959         2           40,738         27,389,804         —         36,416         3,272,576         4,321         21,534         40,635         24,117,500           22,769         68,409,886         —         20,348         8,224,656         2,421         12,17         22,727         60,233,741	\$75,000 under \$100,000	1,268,961	108,401,811	4,091,979	1,047,866	18,476,920	221.095	1,104,417	1,268,559	84,756,018	1,268,961	16,867,515	1,268,961	16,867,515
219,663         62,123,335         107,819         196,929         8,824,477         22,734         116,573         219,501         53,086,959         2           40,738         27,389,804         —         36,416         3,272,576         4,321         21,534         40,635         24,117,500           22,769         68,409,888         —         20,348         8,224,656         2,421         12,127         22,727         60,233,741	\$100,000 under \$200,000	944,007	122,696,779	2,856,114	860,095	21,930,667	83,911	426,577	942,915	97,559,337	944,007	21,533,658	944,007	21,533,660
40,738         27,389,804         -         36,416         3,272,576         4,321         21,534         40,635         24,117,500            22,769         68,409,888         -         20,348         8,224,656         2,421         12,127         22,727         60,233,741	\$200,000 under \$500,000	219,663		107,819	196,929	8,824,477	22,734	116,573	219,501	53,086,959	219,663	13,695,741	219,663	13,695,741
22,769 68,409,888 – 20,348 8,224,656 2,421 12,127 22,727 60,233,741	\$500,000 under \$1,000,000	40,738		1	36,416	3,272,576	4,321	21,534	40,635	24,117,500	40,738	6,659,114	40,738	6,659,114
TO THE PART OF THE	\$1,000,000 or more	22,769		ı	20,348	8,224,656	2,421	12,127	22,727	60,233,741	22,769	16,168,889	22,769	16,168,889
1,414,217 28,511,825 14,386,686 52,8196,000 2,015,750 28,511,825 14,386,686 60,496,000 2,015,750	Nontaxable returns, total	16,890,668	72,819,298	42,678,936	1,414,217	28,511,825	14,386,686	60,496,000	2,015,750	8,660,276	1	:		t

Estimate should be used with caution due to the small number of sample returns on which it is based.
 Data combined to prevent disclosure of taxpayer information.
 NOTE: Detail may not add to totals because of rounding.

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status

ltem .		All turns		eturns of I persons		returns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	130,423,626	6,207,108,793	51,510,779	4,087,730,352	2,320,275	98,811,737
Salaries and wages	110.890.993	4,649,900,493	44,085,544	2,981,251,682	1,941,543	71,525,740
Taxable interest	59,459,344	127,159,692	33,465,717	80,654,446	816,830	2,753,514
Tax-exempt interest.	4,524,955	53,750,230	2,625,900	33,730,104	61,374	1,277,712
Ordinary dividends	30,475,097	115,141,232	17,858,231	72,777,527	398,596	2,661,016
Oualified dividends	22,449,379	80,994,736	13,285,122	52,216,041	294,167	1,824,184
State income tax refunds	24,655,907	23,425,623	16,137,981	17,167,271	493,682	402,504
Alimony received	431,368	6,470,712	19,591	241,272	4,788	84,722
Net income	14,442,334	268,581,833	8,575,887	191,245,480	238,084	5,460,105
Net loss Sales of capital assets.	4,973,314	38,926,548	3,194,114	25,886,893	94,241	976,520
Net gain in AGI	10,176,755	323,306,031	6,042,940	243,052,321	129,392	10,206,412
Net loss in AGI	12,808,303	28,952,022	7,522,968	17,374,362	181,432	212,441
Sales of property other than capital assets	1,753,860	-330,359	1,289,463	596,254	27,913	-200,654
Taxable IRA distributions.	8,611,702	88,335,605	5,242,040	61,020,591	92,148	778,842
Pensions and annuities in AGI	22,822,842	372,931,442	12.980.128	244,306,329	293,102	4,959,465
Rent and royalty:				,		
Net income.	5,676,820	67,212,860	3,830,071	49,047,888	73,631	1,066,148
Net loss	4,940,130	40,950,539	3,320,573	28,037,575	48,674	481,407
Farm rental income less loss	608,551	2,939,346	391,566	1,821,003	6,919	39,533
Partnership and S Corporation net income less loss	7,006,580	254,057,122	4,949,789	211,523,758	125,856	4,773,594
Estate and trust net income less loss	532,533	12,414,793	247,685	6,092,691	10,835	507,422
Farm net income less loss	1,997,116	-12,371,492	1,571,502	-9,749,632	18,415	-191,417
Unemployment compensation	10,065,230	44,007,879	4,837,246	22,466,197	157,391	699,237
Social security benefits in AGI.	10,975,002	97,768,201	7,157,272	71,553,758	164,603	1,309,057
Other income less loss	5,703,893	21,289,227	3,461,436	13,894,543	78,985	378,533
Total statutory adjustments	30,382,069	87,575,677	17,562,200	61,720,474	386,728	1,480,581
IRA payments	3,418,494	10,006,814	2,170,129	7,377,144	33,120	79,191
Student loan interest deduction.	6,953,370	4,409,816	3,695,288	2,564,671		_
Educator expenses deduction	3,240,673	805,734	2,154,133	554,943	49,853	11,493
Tuition and fees deduction	3,571,154	6,683,631	2,081,631	4,025,692	_	-
Payments to a Keogh plan	1,208,801	17,795,957	938,935	14,028,493	17,039	243,989
Deduction for self-employment tax	15,373,279	19,791,285	9,422,485	14,264,674	259,498	372,443
Self-employed health insurance deduction	3,802,277	16,454,211	2,566,223	12,973,968	43,837	204,615
Moving expenses adjustment	1,023,888	2,439,835	536,932	1,521,397	18,891	44,879
Medical savings account deduction	67,347	129,214	51,057	109,454	12	41
Certain business expenses of reservist, performing artists, etc	*5,310	*22,583	*1,054	*2,853		
Total itemized deductions	43,949,591	901,864,834	26,361,452	630,665,399	1,029,303	15,689,174
Medical and dental expenses deduction	8,678,320	56,007,076	4,575,003	27,796,349	171,280	720,898
Taxes paid deduction.	43,061,888	310,896,704	26,146,326	229,615,321	996,389	5,319,191
Interest paid deduction	36,211,578	340,319,125	23,757,552	246,949,442	708,122	5,716,176
Contributions deduction	38,626,902	145,702,137	24,293,759	107,330,409	791,059	2,811,882
Casualty or theft loss deduction	89,781	1,604,516	39,952	1,000,091	968	129,239
Total miscellaneous deductions	12,494,621	76,282,323	6,650,249	42,371,386	289,915	1,788,172
Basic standard deduction	84,643,281	539,921,089	24,596,583	232,419,175	1,211,416	5,624,630
Additional standard deduction.	11,200,647	15,858,963	5,855,002	9,617,399	88,591	86,415
Taxable income	101,392,812	4,200,218,439	43,974,131	2,862,490,539	2,028,061	74,288,019
Alternative minimum tax	2,357,975	9,469,803	1,790,075	7,354,691	93,438	298,452
Total tax credits	41,091,029	41,995,756	23,212,193	28,874,802	480,943	683,445
Child care credit	6,313,297	3,206,890	4,036,949	1,959,372	36,149	19,645
Credit for the elderly or disabled	123,147	20,257	13,989	2,261	5,058	677
Child tax credit.	25,672,254	22,788,025	16,576,732	16,706,043	322,343	264,878
Education credit	7,298,227	5,843,029	3,955,971	3,545,865	E2 000	0.000
Retirement savings contribution credit.	5,296,688	1,034,394	2,702,577	619,120	53,088	9,889
Foreign tax credit  Earned income credit used to offset income	4,145,174	5,805,555	2,636,290	4,162,653	67,326	321,195
tax before credits	3,606,251	926,381	422,150	91,734		
Minimum tax credit.	250,605	916,538	185,793	734,092	6,087	13,442
General business credit	262,738	612,744	191,842	471,255	3,457	11,599
Empowerment zone and renewal community employment credit	22,553	83,449	16,817	63,238	91	701
Nonconventional source fuel credit	6,435	18,406	3,721	17,284	26	375
New York liberty zone credit	2,665	55,466	2,267	47,504	25	242
Income tax after credits	88,921,898	748,010,125	39,735,378	529,446,814	1,936,801	14,606,378
Total income tax	88,921,904	748,017,488	39,735,379	529,448,677	1,936,804	14,611,837
Total tax liability	92,452,597	787,584,165	41,371,617	558,128,520	2,006,906	15,422,235
Total tax payments	119,752,616	926,773,295	48,461,897	635,991,265	2,072,262	16,474,016
Income tax withheld.	114,861,706	703,758,484	46,444,113	467,077,716	1,960,494	10,547,427
Estimated tax payments	11,576,213	182,906,911	6,848,674	137,967,582	174,816	4,412,966
Overpayment refunded	102,004,984	219,751,889	38,331,084	114,450,350	1,404,518	2,290,095
Tax due at time of filing	21,072,333	73,741,408	10,092,869	51,141,562	751,603	2,270,389

Footnotes at end of table.

Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued

ltem		of heads seholds	Retui surviving			irns of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	19,506,511	537,877,405	83,179	3,408,431	57,002,781	1,479,280,867
Salanes and wages	18,162,017	477,113,307	64,742	2,122,183	46,637,147	1,117,887,581
Taxable interest	3,656,646	2,879,501	51,147	126,423	21,469,005	40,745,808
Tax-exempt interest	114,898	711,319	1,755	35,914	1,721,027	17,995,181
Ordinary dividends	1,281,886	2,644,953	25,232	101,544	10,911,153	36,956,193
Qualified dividends	814,284	1,693,349	22,520	58,680	8,033,288	25,202,483
State income tax refunds	2,143,007	1,623,720	21,356	18,423	5,859,881	4,213,705
Alimony received	178,217	2,647,942	-		228,773	3,496,776
Business or profession:	1,789,385	21,063,659	7,217	133,887	3,831,761	50,678,703
Net loss	415.982	2,982,913	1,022	4,734	1,267,955	9,075,489
Sales of capital assets:	410,502	2,502,510	1,022	.,,, .	1,207,000	3,010,100
Net gain in AGI	383,510	6,917,689	6,589	74,262	3,614,324	63,055,347
Net loss in AGI	525,690	1,103,359	16,603	47,829	4,561,610	10,214,032
Sales of property other than capital assets	47,994	-55,569	529	-589	387,961	-669,80
Taxable IRA distributions	337,049	2,889,180	971	2,464	2,939,495	23,644,528
Pensions and annuities in AGI	1,448,073	14,947,297	25,838	502,943	8,075,700	108,215,409
Rent and royalty:						
Net income	236,214	1,903,194	4,448	32,231	1,532,457	15,163,400
Net loss	348,882	3,214,564	2,558	13,238	1,219,443	9,203,754
Farm rental income less loss	14,548 246,033	67,390 6,979,335	10 4,332	435 121,242	195,508 1,680,570	1,010,986 30,659,194
Partnership and S Corporation net income less loss  Estate and trust net income less loss	12,319	537,129	71	57,353	261,623	5,220,19
Farm net income less loss	45,767	-309,051	661	-22,212	360,770	-2,099,179
Unemployment compensation.	1,791,698	7,387,951	1,879	6,901	3,277,016	13,447,59
Social security benefits in AGI	266,350	1,726,823	13,669	75,696	3,373,108	23,102,86
Other income less loss	476,928	479,272	5,610	190,832	1,680,934	6,346,04
Total statutory adjustments	3,371,936	5,585,340	20,474	30,514	9,040,731	18,758,76
IRA payments	281,734	462,047	2,903	7,007	930,608	2,081,42
Student loan interest deduction	695,366	343,004	2,950	1,361	2,559,765	1,500,77
Educator expenses deduction	312,909	73,703	3,021	278	720,756	165,31
Tuition and fees deduction	401,694	782,057	2,570	2,212	1,085,259	1,873,67
Payments to a Keogh plan	36,287	595,366	208	5,856	216,331	2,922,25
Deduction for self-employment tax	1,762,243	1,459,498	8,517	8,233	3,920,535	3,686,43
Self-employed health insurance deduction	189,308	628,084	626	5,559 	1,002,284 390,522	2,641,98 724,82
Moving expenses adjustment	77,542 *1,195	148,734 *2,807			*15,082	*16,91
Medical savings account deduction  Certain business expenses of reservist, performing artists, etc	*4,047	*19,578			*209	*15
Total itemized deductions	3,984,708	63,175,015	31,873	695,327	12,542,255	191,639,91
Medical and dental expenses deduction	784,397	2,631,545	8,922	40,479	3,138,718	24,817,80
Taxes paid deduction	3,901,908	17,715,208	31,471	209,775	11,985,795	58,037,20
Interest paid deduction	3,367,581	27,407,723	29,125	323,297	8,349,198	59,922,48
Contributions deduction	3,406,457	7,908,204	31,831	75,729	10,103,795	27,575,91
Casualty or theft loss deduction	12,826	65,460	-		36,036	409,72
Total miscellaneous deductions	1,497,691	7,984,520	8,157	61,765	4,048,610	24,076,48
Basic standard deduction	15,417,117	107,788,474	49,579	470,999	43,368,586	193,617,81
Additional standard deduction	370,017	430,822	5,013	4,762 1,836,370	4,882,025 42,119,367	5,719,56 1,003,815,30
Taxable income	13,216,206 192,344	257,788,205 467,299	55,047 1,397	6,911	280,720	1,342,45
Alternative minimum tax	10,342,418	8,385,424	39,109	40,969	7,016,366	4,011,11
Child care credit	2,106,634	1,157,169	5,900	1,269	127,666	69,43
Credit for the elderly or disabled	*6,813	*751	-		*97,286	*16,56
Child tax credit	7,934,753	5,239,724	29,305	27,176	809,122	550,20
Education credit	944,234	699,607	5,212	2,782	2,392,810	1,594,77
Retirement savings contribution credit	1,406,550	236,893	-		1,134,472	168,49
Foreign tax credit	107,987	260,775	2,915	1,283	1,330,656	1,059,64
Earned income credit used to offset income						
tax before credits	1,906,951	677,382	6,919	1,429	1,270,232	155,83
Minimum tax credit	10,636	15,757	43	69 422	48,046 65.845	153,17 122,64
General business credit.	1,320	6,826 1,778	274 42	2,493	65,845 4,390	15,24
Empowerment zone and renewal community employment credit	1,213 *12	*15	42	2,493	*2,676	*73
Nonconventional source fuel credit  New York liberty zone credit	*252	*2,992			*121	*4,72
Income tax after credits	7,094,941	31,336,335	42,666	294,226	40,112,112	172,326,37
Total income tax	7,094,941	31,336,335	42,666	294,226	40,112,114	172,326,41
Total tax liability.	7,364,322	33,183,516	47,156	303,994	41,662,595	180,545,90
Total tax payments	17,809,431	58,563,875	69,304	493,122	51,339,721	215,251,01
Income tax withheld	17,598,631	53,142,559	68,549	353,693	48,789,918	172,637,08
Estimated tax payments	351,052	4,349,253	2,710	97,634	4,198,960	36,079,47
Overpayment refunded	18,278,263	53,972,943	75,985	241,029	43,915,135	48,797,47
Tax due at time of filing	1,007,884	2,728,137	2,227	11,004	9,217,750	17,590,31

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to total because of rounding.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

	Number	Adjusted	Salaries an	and wages	Taxable interest	interest	Tax-exempt interest	pt interest	Ordinary dividends	dividends	Qualified dividends	dividends
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total	130,423,626	6,207,108,793	110,890,993	4,649,900,493	59,459,344	127,159,692	4,524,955	53,750,230	30,475,097	115,141,232	22,449,379	80,994,736
No adjusted gross income	1,813,840	-80,477,587	681,100	15,842,577	877,874	4,445,953	88,124	1,409,781	717,460	2,073,421	538,806	1,187,059
\$1 under \$5,000	11,697,628	31,038,757	9,200,143	28,588,778	2,969,085	1,643,953	123,695	397,168	1,578,436	1,235,689	1,097,377	627,217
\$5,000 under \$10,000	12,503,409	93,177,705	9,781,131	69,234,682	3,308,116	3,456,291	163,316	680,418	1,380,620	2,006,274	926,155	870,172
\$10,000 under \$15,000	12,002,004	149,440,301	9,273,080	106,747,036	3,364,626	4,848,900	181,177	855,375	1,583,114	2,460,006	1,120,992	1,213,699
\$15,000 under \$20,000	11,293,967	197,178,297	9,195,561	148,814,041	3,381,475	5,163,829	197,926	889.560	1,560,329	2,708,681	1,076,136	1,469,307
\$20,000 under \$25,000	9,831,150	220,503,762	8,399,874	177,050,712	3,030,189	4,796,162	157,556	1,233,682	1,303,320	2,493,638	912,619	1,243,827
\$25,000 under \$30,000	8,541,753	234,588,965	7,558,414	194,801,367	2,856,628	3,552,524	141,481	1,070,871	1,236,054	2,121,102	844,102	1,088,721
\$30,000 under \$40,000	13,957,257	484,774,627	12,430,251	400,770,293	5,845,710	7,113,008	313,398	1,950,196	2,424,785	4,175,498	1,740,764	2,329,807
\$40,000 under \$50,000	10,452,444	467,518,979	9,363,199	383,634,316	5,354,288	6,547,809	354,141	2,033,209	2,401,322	4,592,690	1,760,162	2,748,419
\$50,000 under \$75,000	17,372,492	1,065,749,827	15,802,428	867,877,572	11,130,308	14,273,119	656,745	4,625,825	5,261,424	10,784,239	3,792,836	6,383,396
\$75,000 under \$100,000	9,542,599	820,884,076	8,827,863	673,487,463	7,232,518	10,932,954	540,984	4,160,348	3,913,100	9,042,670	2,915,199	6.287,579
\$100,000 under \$200,000	8,878,643	1,170,179,856	8,181,957	916,150,243	7,673,164	18,511,018	858,736	9,256,709	5,075,118	19,504,130	3,948,047	14,539,953
\$200,000 under \$500,000	1,999,016	576,309,296	1,743,956	368,433,219	1,897,528	12,890,148	490,747	8,997,360	1,555,308	15,844,668	1,334,764	12,139,244
\$500,000 under \$1,000,000	356,140	241,211,330	301,914	125,160,759	348,508	6,932,606	151,322	4,903,234	315,791	8,823,871	286,673	7,233,392
\$1,000,000 under \$1,500,000	81,695	98,875,460	67,026	42,557,134	80,475	3,447,446	42,446	2,240,160	75,085	3,964,349	68,494	3,214,045
\$1,500,000 under \$2,000,000.	34,016	58,497,902	28,236	23,148,496	33,729	2,091,307	19,675	1,334,480	31,650	2,544,038	28,966	2,015,851
\$2,000,000 under \$5,000,000	48,278	142,219,690	40,191	50,954,805	47,910	5,389,030	30,476	3,436,044	45,414	6,809,856	41,654	5,445,232
\$5,000,000 under \$10,000,000	11,168	76,311,438	9,506	24,087,588	11,109	3,148,923	8,120	1,638,362	10,791	3,907,320	10,022	3,101,866
\$10,000,000 or more	6,126	159,126,112	5,163	32,559,413	6,105	7,974,713	4,890	2,637,448	5,978	10,049,091	5,613	7,855,948
Taxable returns, total	88,921,904	5,746,568,751	77,899,370	4,198,637,208	48,411,471	111,026,195	3,895,706	48,044,404	25,167,939	105,301,379	18,774,423	75,952,035
No adjusted gross income	4,522	-5,094,991	2,461	347,821	3,554	558,129	798	93,719	2,339	192,522	1,870	114,976
\$1 under \$5,000	835,922	2,494,291	489,929	1,544,684	469,881	325,671	27,740	22,295	386,819	321,802	311,940	193,220
\$5,000 under \$10,000	4,116,242	31,995,562	3,709,940	27,443,375	1,119,790	692,887	45,894	113,289	439,185	421,736	308,730	238,413
\$10,000 under \$15,000	6,042,925	75,393,049	4,729,512	55,038,265	1,870,083	2,788,364	899'88	279,113	834,846	1,263,278	596,780	637,863
\$15,000 under \$20,000	6,304,103	110,625,566	4,995,966	80,119,989	2,150,579	3,393,988	129,840	606,709	1,003,487	1,785,955	704,871	1,012,729
\$20,000 under \$25,000	6,095,228	137,029,808	4,977,450	103,792,040	2,254,053	3,939,035	123,068	865,067	1,000,174	1,942,054	707,250	954,687
\$25,000 under \$30,000	6,092,090	167,694,124	5,245,830	134,773,467	2,198,881	3,048,177	107,833	727,134	981,540	1,640,759	664,337	826,414
\$30,000 under \$40,000	11,856,081	413,146,253	10,466,739	337,402,241	5,147,630	6,305,974	275,529	1,552,179	2,138,484	3,667,007	1,530,475	2,035,922
\$40,000 under \$50,000	9,668,366	432,975,517	8,633,595	353,839,142	5,010,813	5,998,964	330,483	1,748,448	2,247,098	4,101,609	1,641,766	2,467,182
\$50,000 under \$75,000	17,024,921	1,045,511,568	15,498,058	852,207,067	10,917,014	13,725,277	637,631	4,256,997	5,152,470	10,358,941	3,709,411	6,157,879
\$75,000 under \$100,000	9,486,123	816,206,695	8,783,610	670,331,024	7,189,224	10,758,418	530,242	3,846,345	3,882,109	8.790,310	2,887,124	6,104,842
\$100,000 under \$200,000	8,861,764	1,167,988,946	8,171,804	915,183,645	7,657,089	18,208,639	851,364	8,886,385	5,061,470	19,222,693	3,935,451	14,349,660
\$200,000 under \$500,000	1,996,787	575,673,389	1,742,760	368,244,176	1,895,558	12,702,387	489,931	8,911,352	1,553,659	15,627,320	1,333,388	12,066,308
\$1.000.000 or more	181 080	533 985 221	150.010	173 258 921	348,1/3	5,855,182	105 521	11 255 653	315,501	6,785,532	154 612	71 585 480
Nontaxable returns, total	41.501.722	460.540.042	32.991.623	451 263 285	11 047 873	16 133 496	676 579	5 705 825	5.307.159	9.839.853	3.674.957	5 042 701
			200000				2					

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	tax refunds	tax refunds	rece	received							toon) accitudiateib	Innet 5/5/03)
gross income					JI JAN	Net income	Net loss	loss	distributions	utions	distributions (post 5/5/03)	(boose orono)
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	24,655,907	23,425,623	431,368	6,470,712	14,442,334	268,581,833	4,973,314	38,926,548	1,095,371	332,293	748,350	188,578
No adjusted gross income	84,202	252,280	3,443	63,035	170,783	2,149,014	390,007	8,664,063	8,474	2,950	6,189	1,545
\$1 under \$5,000	112,122	63,685	14,032	73,698	1,197,766	3,654,636	138,821	733,329	101,205	24,266	70,268	8,239
\$5,000 under \$10,000	220,297	108,381	23,783	137,145	1,616,533	10,468,707	165,268	1,161,245	64,522	23,127	31,734	2,892
\$10,000 under \$15,000	364,463	161,252	44,773	401,495	1,498,442	13,946,606	239,353	1,624,570	59,224	14,133	39,479	4,127
\$15,000 under \$20,000	522,071	255,068	42,176	275,754	1,025,599	11,829,670	270,255	1,689,841	908'89	23,416	46,628	15,610
\$20,000 under \$25,000	673,000	319,439	43,527	395,506	838,871	10,255,670	301,450	1,848,499	51,296	26,512	27,747	2,300
\$25,000 under \$30,000	858,699	421,260	27,203	278,435	738,199	9,681,959	300,871	1,761,329	45,726	17,116	33,237	9,417
\$30,000 under \$40,000	2,312,713	1,150,310	70,386	708,559	1,269,830	17,792,224	505,190	3,134,221	87,116	11,520	65,223	6,862
\$40,000 under \$50,000	2,693,056	1,562,219	55,134	688,091	1.049,486	15,022,525	501,117	2,875,730	87,106	9,147	62,168	4.917
\$50,000 under \$75,000	6,452,474	4,257,598	65,028	1,481,590	1,984,892	32,961,232	939,793	4,893,557	188,754	81,096	119,186	70,097
\$75,000 under \$100,000	4,591,424	3,569,046	**41,884	*1,967,403	1,199,941	26.770,303	545,925	2,881,898	**338,142	600'66**	100,381	21,561
\$100,000 under \$200,000	4,525,726	5,021,706	:	:	1,338,203	54,234,780	509,331	3,635,194	:	:	**142.897	**39,292
\$200,000 under \$500,000	965,489	2,445,880	:	:	414,502	38,520,139	130,973	1,706,896	:	:	:	:
\$500,000 under \$1,000,000	178,913	1,154,645	:	:	68,282	11,216,926	21.772	760,887	:	:	2,378	1,243
\$1,000,000 under \$1,500,000	43,185	503,374	:	:	14.417	3,383,195	5,569	270,541	:	:	595	369
\$1,500,000 under \$2,000,000	19,091	312,131	:	:	5,526	1,423,238	2,494	160,553	:	;	86	43
\$2,000,000 under \$5,000,000	28,073	789,698	:	:	8,059	2,892,916	3,674	459,470	:	:	122	55
\$5,000,000 under \$10,000,000	6,900	406,730	:	:	1,959	1,151,622	859	198,847	:	:	10	2
\$10,000,000 or more	4,007	670,922	:	:	1.044	1,226,471	592	465,878	:	:	80	9
Taxable returns, total	22,339,960	21,616,749	325,928	5,641,320	8,629,187	216,317,884	3,516,557	22,922,189	904,186	279,585	628,332	171,723
No adjusted gross income	328	6,298	i	ı	1,316	156,785	648	126,201	9.	(Z)	9.	(Z)
\$1 under \$5,000	*2,945	*2,723	ı	t	18,120	39,302	*4,635	992'9.	37,637	9,612	27,680	2,484
\$5,000 under \$10,000	23,613	11,681	•6,673	*34,754	182,689	1,139,796	24,553	98,894	20,578	6,203	9,671	350
\$10,000 under \$15,000	122,399	44,034	21,091	174,138	393,676	3,562,940	78,179	404,507	39,265	8,318	26,634	1,009
\$15,000 under \$20,000	269,556	104,173	20,793	174,194	423,499	4,629,145	127,359	952'602	43,116	16,536	29,384	12,924
\$20,000 under \$25,000	417,971	169,406	27,633	259,117	408,315	4,458,162	166,480	900'006	37,415	25,475	19,600	1,743
\$25,000 under \$30,000	594,271	254,109	24,587	260,892	418,085	5,218,567	186,242	1,000,231	35,717	16,867	25,420	9,280
\$30,000 under \$40,000	1,903,702	869,723	65,242	646,269	933,577	12,939,451	380,885	2,270,963	80.879	10.624	62,121	6,494
\$40,000 under \$50,000	2,391,719	1,317,208	53,280	654,724	904,871	12,749,372	422,566	2,450,961	85,075	7,105	62,160	4,771
\$50,000 under \$75,000	6,281,027	4,057,178	64,784	1,470,415	1,905,727	31,090,324	908,494	4,566,091	186,413	80,350	119,174	960'02
\$75,000 under \$100,000	4,567,215	3,526,178	**41,845	**1,966,817	1,190,987	26,461,480	543,472	2,832,704	**338,088	**98,497	100,378	21,561
\$100,000 under \$200,000	4,520,366	4,998,621	:	:	1,334,973	54,096,337	507,455	3,584,044	;	:	*142,891	**39,292
\$200,000 under \$500,000	964,849	2,433,344	:	:	414,138	38,493,363	130,712	1,668,033	:	:	:	;
\$500,000 under \$1,000,000	178,804	1,148,482	:	:	68,231	11,212,482	21,724	755,376	:	:	2,378	1,243
\$1,000,000 or more	101,193	2,673,592	:	:	30,983	10,070,378	13,153	1,547,595	:	;	834	475
Nontaxable returns, total	2,315,946	1,808,874	105,440	829,392	5,813,146	52,263,949	1,456,757	16,004,359	191,185	52,708	120,018	16,855

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted	Tax	Taxable net gain	Ta:	Taxable net loss	Net capital gain loss before limita	Net capital gain before exclusion/ loss before limitation (post 5/5/03)	Shor	Short-term capital gain	Shoi	Short-term capital loss	Shor capital gain	Short-term capital gain (post 5/5/03)
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	9,081,384	322,973,738	12,808,303	28,952,022	5,894,348	196,351,961	3,919,314	37,355,071	5,815,548	154,566,974	2,015,696	13,260,352
No adjusted gross income	132,346	6,909,984	759,072	1,946,757	80,858	3,796,772	78,482	1,596,349	399,126	16,022,469	84,849	948,435
\$1 under \$5,000	395,420	643,762	603,584	1,285,310	244,010	410,096	145,135	165,678	258,422	3,640,716	58,242	201,208
\$5,000 under \$10,000	355,451	928,143	572,670	1,262,550	217,526	599,596	132,093	332,545	219,219	4,005,510	62,130	231,664
\$10,000 under \$15,000	380,433	1,071,854	629,352	1,321,734	226,427	556,134	165,646	313,624	208,188	3,461,542	61,659	211,383
\$15,000 under \$20,000	491,280	1,688,457	532,023	1,157,737	298,417	894,998	161,940	448,497	205,455	3,536,776	74,218	194,874
\$20,000 under \$25,000	403,003	1,639,551	464,462	1,051,324	249,102	907,341	134,687	378,371	205,098	3,245,941	56,088	178,034
\$25,000 under \$30,000	330,790	1,434,441	482.048	1.024,833	195,656	791,444	137,917	417,570	197,947	3,164,026	78,529	237,468
\$30,000 under \$40,000	653,236	3,124,010	949,525	2,033,898	396,983	1,597,122	254,939	806,061	396,595	5,610,681	144.218	504,546
\$40,000 under \$50,000	690,743	3,437,332	954,658	2,055,972	469,743	2,083,492	265,408	658,458	415,419	7,319,301	141.862	395,832
\$50,000 under \$75,000	1,505,999	10,720,772	2,036,517	4,468,260	947,828	5,904,165	660.823	1,746,073	833.634	14,384,599	313,577	1,138,007
\$75,000 under \$100,000	1,181,007	11,798,336	1,560,357	3,468.620	778,675	6,683,958	504,502	1,898,660	706,259	12,302,058	258,806	1,097,717
\$100,000 under \$200,000	1,674,130	35,940,629	2,234,711	5,166,699	1,117,965	20,325,618	798,407	4,953,785	1,054,003	27,573,495	412,215	2,194,830
\$200,000 under \$500,000	643,798	48,670,291	795,480	2,056,730	477,360	30,665,489	336,462	4,801,657	510,030	22,410,958	191,235	1,370,306
\$500,000 under \$1,000,000	148,093	32,612,740	160,487	442,975	115,691	21,013,384	85,087	2,892,628	128,977	10,899,372	46,485	731,543
\$1,000,000 under \$1,500,000	39,827	18,027,674	34,857	98,200	31,851	11,515,593	23,788	1,677,333	32,955	4,264,836	13,040	379,926
\$1,500,000 under \$2,000,000	17,758	11,800,206	13,949	39,953	14,468	7,551,360	10,745	1,226,974	14,461	2,357,074	5,895	193,003
\$2,000,000 under \$5,000,000.	26,719	35,204,672	19,130	54,825	22,014	22,397,262	16,137	3,377,442	21,914	5,036,041	9,143	492,912
\$5,000,000 under \$10,000,000	7,037	23,085,500	3,750	10,837	6.040	14,954,695	4,332	2,407.292	5,154	1.966,906	2,255	326,603
\$10,000,000 or more	4,313	74,235,385	1,672	4,809	3,732	43,703,443	2,784	7.256,072	2,682	3,364,672	1,249	2,232,060
Taxable returns, total	7,775,882	310,668,112	9,947,662	22,240,642	5,143,680	189,804,952	3,332,606	33,625,747	4,527,719	115,818,741	1,665,837	11,020,903
No adjusted gross income	2,027	1,330,052	1,242	3,566	1,499	916,546	465	157,564	1,465	531,764	484	56,938
\$1 under \$5,000	171,761	166,920	45,637	62,403	120,371	118,994	45,956	33,068	22,345	61,749	*6,167	*2,981
\$5,000 under \$10,000	140,679	397,879	122,670	207,407	99.280	292,205	38,402	64,964	38,859	330,981	15,139	32,391
\$10,000 under \$15,000	200,113	469,475	275,387	557,691	124,619	234,815	71,397	110,801	89,749	1,013,790	24,325	92,459
\$15,000 under \$20,000	319,339	1,099,856	320,003	692,002	203,600	608,147	100,666	254,326	119,235	1,341,731	40,132	96,452
\$20,000 under \$25,000	307,981	1,111,745	340,769	739,484	189,999	624,092	106,474	272,291	140,310	1,623,029	42,140	117,414
\$25,000 under \$30,000	255,858	1,062,196	371,563	772,851	151,095	604,403	109,008	287,737	143,046	1,733,306	54,183	125,556
\$30,000 under \$40,000	554,308	2,426,654	820,122	1,734,956	345,154	1,270,006	207,084	493,925	331,142	3,814,501	116,126	385,301
\$40,000 under \$50,000	644,379	3,080,800	870,545	1,873,945	437,080	1,860,844	241,643	544,969	378,417	6,000,164	127,809	336,205
\$50,000 under \$75,000	1,458,130	9,972,416	1,980,573	4,318,811	918,588	5,497,755	639,205	1,561,095	803,391	12,391,933	305,283	963,094
\$75,000 under \$100,000	1,166,725	11,060,701	1,544,572	3,427,946	766,807	6.190,775	497,389	1,727,971	697,200	11,383,634	254,264	1,074,926
\$100,000 under \$200,000	1,668,275	35,617,245	2,226,250	5,144,044	1,115,395	20,130,980	796,205	4,805,251	1,047,409	26,521,531	410,829	2,135,411
\$200,000 under \$500,000	642,855	48,441,619	794,676	2,054,470	476,632	30,523,459	336,003	4,701,059	509,248	21,907,399	190,986	1,357,378
\$500,000 under \$1,000,000	147,899	32,492,675	160,366	442,640	115,533	20,937,150	84,984	2,862,084	128,825	10,767,504	46,416	706,157
\$1,000,000 or more	95,554	161,937,878	73,288	208,426	78,029	99,994,780	57,724	15,748,643	670,77	16,395,726	31,553	3,538,239
Nontaxable returns, total	1 105 502	12 305 626	2 860 641	6 744 200	470.00	000 273	200 100	2 700 201			4 4 4	

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Short-term gain from other forms (2119, 4797, etc.) 57,019 346,675 ,043,153 3,775 34,489 1,949,526 2,378 \*3,960 16,468 39,174 41,728 127,258 189,138 248,978 16,882 40,100 6,330 260,009 Amount 86,284 4,295 •634 6,581 262,027 314,514 250,394 126,264 3,013,323 11,511 127 124,411 310,851 249,777 153,598 3,166,920 (48) Number of 20,369 2,965 8,166 8,310 11,257 14,186 15,843 7,479 2,473 95,690 ..49 953 \*3,809 4,118 1,145 1,619 1,168 4,509 4,760 8,228 2,652 1,457 926 786 10,117 13,766 20,201 15,765 7.466 10,857 106,547 3,562 4,017 <del>.</del>8 returns (47) Net short-term loss from sales of capital assets (post 5/5/03) 172,440 575,196 122,345 232,190 178,138 189,773 208,970 498,178 369,088 ,095,045 2,041,434 1,253,698 330,036 371,468 32,379 64,323 93,993 317,573 934,474 2,732,825 11,715,739 807,691 197,491 1,083,471 150,721 161,727 798,987 9,747,274 378,587 ,060,428 1,243,549 112,894 2,030,379 569,156 1,968,465 Amount (46) Number of returns 35,510 133,389 51,018 60,125 54,863 65,679 72,304 135,356 249,476 384,672 11,684 14,187 20,403 35,929 107,311 173,153 41,380 28,505 331,595 47,772 292,441 173,381 41,437 1,276 6,167 119,104 284,062 245,025 383,453 ,877,107 80,161 5,281 8,191 2,094 1,545,512 (45) Net short-term gain from sales of capital assets (post 5/5/03) Sales of capital assets reported on Form 1040, Schedule D-continued 126,743 192,127 316,340 328,878 289,767 523,784 882,803 509,595 52,038 51,798 109,052 224,949 220,078 506,173 370,300 262,764 318,634 656,233 ,414,810 1,370,518 1,781,907 ,222,687 638,224 1,136,427 19,957,705 3,613,270 3,413,362 ,271,365 3,373,769 1,767,232 4,258,744 2,750,109 1,085,578 1,314,366 3,533,821 Amount 17,207,597 (44) Number of 437,900 4,142 2,532 21,812 50,220 64,319 84,577 113,738 122,498 114,279 102,112 218,301 183,218 505,611 265,675 77,878 2,603,486 670 29,434 72,847 79,124 177,214 163,585 487,150 434,032 625,757 77,787 54,287 3,092,471 628,472 265,247 returns (43) 553,544 750,556 841,795 300,535 511,469 321,242 488,080 801,314 ,251,687 543,596 307,507 373,466 612,143 51,988 198,296 570,168 654,286 21,003,816 564,000 347,147 2,260,108 1,046,079 2,697,712 117,137 3,976,510 1,925,110 ,807,260 6,167,413 221,951 ,963,185 1,706,310 2,590,942 2,496,609 1,240,421 ,836,403 Amount Net short-term loss from sales of capital assets (42) Number of 87,433 273,243 175,558 111,925 122,038 500,880 438,744 273,621 66,262 17,663 12,572 10,995 29,629 48,287 76,890 72,223 94,548 231,565 486,436 434,740 809,909 66,176 43,225 558,877 129,601 125,661 234,467 253,287 509,995 8,125 133,741 102,221 3,111 1,804 2,662,398 3,321,276 retums (41) 684,315 881,335 2,177,549 313,219 465,543 1,112,468 2,767,297 48,906 322,009 748,290 6,557,335 Amount 1,748,090 471,938 462,030 561,882 436,324 2,957,687 5,810,931 1,297,464 785,533 1,883,250 939,409 1,818,877 86,197 32,561 165,322 319,668 269,995 ,948,988 2,710,487 5,423,769 32,369,679 5,478,854 27,686,154 5,623,570 2,744,742 4,683,525 Net short-term gain from sales of capital assets (40) (All figures are estimates based on samples--money amounts are in thousands of dollars.) Number of 564,112 908,114 396,350 99,513 31,209 10,709 125,192 135,589 183,332 173,055 50,653 147,952 267,059 692,463 26,954 17,962 2,730 75,575 227,786 241,506 99,395 64,224 150,299 285,621 11,987 4,656 3,643,315 39,996 115,353 114,754 667,401 904,502 700,279 395,791 returns ,343,593 554,278 (38) 3,224,120 489,555 56,668 290,476 930,469 1,180,733 3.204,046 3,616,647 3,120,748 3,105,362 2,769,799 5,147,346 11,749,980 25,144,889 10,647,640 4,903,229 3,509,146 21,301,033 16,057,839 6,731,294 21,728,204 4,239,399 2,409,496 1,900,806 108,678,718 1,463,058 1,469,111 5,422,599 10,849,983 24,114,479 Amount 144,292,722 14,819,911 12,802,667 3,027,138 11,013,938 10,529,632 35,614,004 (38)Short-term loss carryover Number of 288,129 11,189 2,148 15,769 58,150 315,745 586,213 330,763 95,213 120,906 109,580 89,124 180,956 192,675 591,137 331,380 95,329 16,998 4,106 70,586 59,005 174,605 390,988 59,882 810,452 3,171,952 150,937 108,804 115,982 414,901 322,159 25,511 2,361,500 1,286 44,941 146,011 returns (37)\$5,000,000 under \$10,000,000. \$1,500,000 under \$2,000,000. \$2,000,000 under \$5,000,000. \$1,000,000 under \$1,500,000 \$500,000 under \$1,000,000. \$500,000 under \$1,000,000 Size of adjusted \$200,000 under \$500,000. gross income \$100,000 under \$200,000. \$200,000 under \$500,000. \$100,000 under \$200,000 No adjusted gross income No adjusted gross income \$75,000 under \$100,000. \$75,000 under \$100,000. Nontaxable returns, total. \$10,000 under \$15,600. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000 \$30,000 under \$40,000. \$40,000 under \$50,000 \$50,000 under \$75,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$75,000. \$5,000 under \$10,000. \$5,000 under \$10,000. \$10,000,000 or more. Sable returns, total. \$1,000,000 or more. \$1 under \$5,000. \$1 under \$5,000. All returns, total

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Subjective plant         Subjective plant<						Sales of capital a	Sales of capital assets reported on Form 1040, Schedule D-continued	Form 1040, Sche	dule D-continued				
Columnication         Annount of Language (sp.)         Annount of Lan	Size of adjusted	Short-term lo forms (4684, 6	oss from other 6781, and 8824)	Short-term gaın (2119, 4797, et	from other forms tc.)(post 5/5/03)	Short-term loss f (4684, 6781, and b	rom other forms 3824)(post 5/5/03)	Net short-ten S-col	n partnership/ p gain	Net short-terr S-cor	m partnership/ rp foss	Net short-terr S-corp gain	Net short-term partnership/ S-corp gain (post 5/5/03)
(49)         (50)         (51)         (53)         (53)         (50) <th< th=""><th>gross income</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th><th>Number of returns</th><th>Amount</th></th<>	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
6.6,423         66,423         66,420         66,430		(49)	(20)	(51)	(52)	(53)	(54)	(55)	(99)	(25)	(58)	(69)	(09)
4.75         (1.92.9) <th< td=""><td>All returns, total</td><td>85,943</td><td>964,323</td><td>85,559</td><td>2,125,388</td><td>60,223</td><td>630,143</td><td>646,764</td><td>16,329,470</td><td>365,145</td><td>2,841,365</td><td>494,963</td><td>12,177,592</td></th<>	All returns, total	85,943	964,323	85,559	2,125,388	60,223	630,143	646,764	16,329,470	365,145	2,841,365	494,963	12,177,592
1226         (10.38)         (184)         4.73         2.641         (13.86)         9.76         4.260         2.641         (13.86)         2.641         (13.72)         2.641         (13.72)         2.641         (13.72)	No adjusted gross income	4,725	139,308	2,017	61,875	2,969	64,999	15,498	940,817	12,927	316,987	11,870	654,137
7-57         7-32         -4-40         -320         -5-37         18-19         -4-40         -320         -5-37         18-19         -4-41         -320         -5-37         18-19         -4-41         -320         -4-40         -5-30         18-10         -4-41         -5-30	\$1 under \$5,000.	1,259	10,361	.959	161	817	4,330	21,614	13,865	9,302	26,094	10,710	10,583
4.577         4.117         7.1199         7.41         2.499         4.559         11.2249 <td>\$5,000 under \$10,000</td> <td>-547</td> <td>*5,430</td> <td>966.</td> <td>*4,460</td> <td>•320</td> <td>*5,375</td> <td>18,919</td> <td>45,737</td> <td>8,515</td> <td>19,313</td> <td>12,197</td> <td>26,414</td>	\$5,000 under \$10,000	-547	*5,430	966.	*4,460	•320	*5,375	18,919	45,737	8,515	19,313	12,197	26,414
2.951         4.387.3         7.2206         11.3460         1.0264         1.6456         16.456         11.6416         7.0249         1.6456         16.0002         1.1491         7.2390         1.1249         1.1259         1.12	\$10,000 under \$15,000	4,567	4,117	•1,199	.441	.2,499	*4,558	13,724	12,894	9,174	54,931	7,330	22,435
1,1029         38,273         -1,2350         -1,105         1,102         1,102         1,2360         1,1250         28,73         2,2343         1,1250         1,102         1,2360         1,2360         1,2360         1,2361         2,1260         2,1260         2,127 </td <td>\$15,000 under \$20,000</td> <td>2,951</td> <td>43,623</td> <td>*2,526</td> <td>•13,469</td> <td>*1,024</td> <td>1,895</td> <td>16,456</td> <td>159,062</td> <td>11,847</td> <td>49,999</td> <td>095'6</td> <td>17,592</td>	\$15,000 under \$20,000	2,951	43,623	*2,526	•13,469	*1,024	1,895	16,456	159,062	11,847	49,999	095'6	17,592
(2.29)         (2.28)         (2.28)         (2.29)         (1.102)         (2.24)	\$20,000 under \$25,000	•1,149	*2,323	*81	*482	1,085	•80	18,088	10,094	12,980	11,254	7,404	4,987
7.987         3.2380         5.308         3.1027         4,434         6,787         28.500         79.41         22.346         52.346	\$25,000 under \$30,000	1,029	9,827	*2,353	*22,020	1,015	1,102	18,062	72,487	12,562	26,736	14,187	41,815
3.41         3.3778         4.435         2.943         6.206         3.446         6.206         3.446         6.206         3.446         6.206         3.446         19.747         19.447         6.446         97.497         19.441         89.448         19.441         97.573         4.457         10.546           10.455         61.053         1.5443         1.34703         8.524         10.446         54.44         197.73         4.527         10.546           10.455         61.063         1.5443         1.34703         8.524         10.446         54.42         197.73         4.527         10.546           2.770         61.063         1.5246         1.9783         7.756         50.244         29.243         1.9783         25.44         28.603           2.770         61.064         1.0646         1.566         1.547         2.544         2.86.93         2.544         2.86.93           2.770         61.066         1.466         1.477         2.569         1.560         1.3473         2.569         1.560         1.3474         2.2841         1.7724         2.2841         1.7724         2.2841         1.7724         2.2841         1.7724         2.2841         1.7724         2.2841	\$30,000 under \$40,000	7,987	32,389	5,306	31,027	4,434	6,787	28,590	79,431	23,245	57,197	29,656	85,818
15,165   41,129   7,194   22,213   10,540   11,109   81,497   282,248   34,320   58,434   10,564   11,614   23,244   19,613   44,557   19,613   14,557   10,540   10,564   1	\$40,000 under \$50,000	3,841	33,878	4,435	2,093	2,311	6,205	38.464	52,309	19,141	89,903	28,608	32,717
6.218         2.1271         16.432         118.614         3.274         6.445	\$50,000 under \$75,000	15,165	41,129	7,194	23,213	10,540	11,109	87,497	282,248	34,320	58,434	51,414	180,080
10.455         87,033         15,843         13,703         8,824         106,458         135,564         902,774         76,210         28,623         10,468         137,363         26,244         77,136         20,244         137,363         26,444         370,618         26,444         370,418         20,244         4,826         1,75,363         32,544         370,618         370,718         370,718         370,718         370,718	\$75,000 under \$100,000	6,219	21,271	16,432	118,614	3,274	6,445	54,454	197,673	44,557	107,504	40,984	166,818
9.224         6.075         1.2248         197,893         7.756         50.244         92,479         1.374,363         55,544         286,003           5.814         4.7361         6.682         1.6863         7,786         1.028,333         1.948         20.000           5.814         4.7361         1.6863         2.1843         30,000         4.2881         1.028,333         6.540         134,064           1.8174         2.928         1.224         7.77144         1.477         2.5340         7.896         3.328         64,390           3.786         11.534         2.241         241,860         3.298         4.245         1.752,492         1.624         170,494           1.400         57,286         8.49         147,457         1.286         4.245         1.752,492         1.624         170,694           1.400         57,586         8.49         147,457         1.286         4.245         1.752,492         1.624         170,694           1.129         1.626         7.865         80,748         570,495         4.245         1.752,492         1.624         170,264           1.129         1.129         7.869         1.4245         1.752,492         1.624         1.7	\$100,000 under \$200,000	10,455	87,053	15,843	134,703	8,524	106,458	135,564	802,774	76,210	228,278	109,121	637,991
5.8.4         47.361         6.662         156.665         4.363         30,000         42.861         15282,933         19.848         370.678           2.770         57.196         2.226         114,506         2.184         30,000         42.861         156.44         900,152         6,540         134.064           3.788         112,394         2.226         114,506         2.184         3.045         132.86         43.866         42.45         175.492         153.49         134.064           1,470         57.586         8.49         147.457         1.236         42.86         1.425         1.424         175.492         184.90         133.499           1,219         116.591         7.28         14.40         3.065         5.367,838         941         5.34.99           1,219         116.592         7.860         14.461.61         3.000         5.387,838         941         5.34.99           1,219         116.594         7.76.501         1.086         14.61.61         3.000         5.387,838         941         5.34.99           1,219         1.62.44         7.76.20         1.086         2.76.45         1.04.45         1.04.45         1.04.45         1.04.45         1.04.45	\$200,000 under \$500,000	9,234	63,075	12,248	197,893	7,758	50,244	92,479	1,374,363	52,544	288,083	84,378	1,116,058
2,770         57,168         2,228         114,506         2,184         34,656         15,644         900,132         6,540         134,064           1,814         29,928         1,254         77,914         1,477         25,349         7,680         768,966         3,328         84,950           3,788         112,534         2,241         241,160         3,295         80,734         1,752,492         1,624         170,264           1,400         16,528         2,241         241,160         1,086         146,161         3,006         1,752,492         1,624         170,264           1,400         1,624         2,741         1,086         146,161         3,006         1,624         170,243         1,7249         1,7249           7,128         66,120         7,801         2,034         2,766         5,87,838         941         23,149         1,7264           7,128         66,120         7,801         2,164         50,964         5,94,388         941         23,149         1,7349           7,128         6,783         7,802         1,14,29         7,804         7,803         1,744         7,804         1,7449         7,804         1,7423         1,7449         1,7423	\$500,000 under \$1,000,000	5,814	47,361	6,662	156,695	4,363	30,000	42,881	1,292,933	19,848	370,678	37,340	1,046,557
1,114         29,928         1,254         77,914         1,477         25,349         7,680         789,956         3,328         84,950         7,1349         2,182,343         5,541         213,499         21,1349	\$1,000,000 under \$1,500,000	2,770	57,198	2,228	114,508	2,184	34,656	15,644	900,152	6,540	134,064	13,977	687,496
3,788         112,534         2,241         241,860         3,295         80,734         13,906         2,162,432         5,541         213,499           1,400         55,526         849         117,457         1,238         4,366         4,245         1,724,492         1,624         170,264           7,1,128         866,120         7,861         2,031,244         51,846         570,496         4745         1,620,433         341,755         2,233,342           7,1,128         896,120         7,8801         2,031,244         51,846         570,496         4745         1,400,431         314,755         2,233,342         47,310         1,026         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,024,438         1,026,44	\$1,500,000 under \$2,000,000	1,814	29,928	1,254	77,914	1,477	25,349	7,680	789,956	3,328	84,950	098'9	619,629
1,400         57,526         849         147,457         1,238         43,656         4,245         1,752,492         1,624,492         <	\$2,000,000 under \$5,000,000	3,798	112,534	2,241	241,860	3,295	80,734	13,906	2,182,343	5,541	213,499	12,572	1,723,232
1,219         165,991         738         776,501         1,096         146,161         3,000         5,367,838         941         533,197           71,128         6,696,120         78,801         2,033,244         51,846         507,964         570,435         149,00,431         314,735         2263,342                  10,743         17,204         10,743         10,743         10,743         10,743         10,743         10,743         10,743         10,743         10,743         10,496         28,318         10,743         10,743         10,496         28,318         10,743         10,496         10,496         28,318         10,743         10,496         10,496         10,496         10,496         10,4170         10,436         10,496         10,496         10,4170         10,436         10,496	\$5,000,000 under \$10,000,000	1,400	57,526	849	147,457	1,238	43,656	4,245	1,752,492	1,624	170,264	3,946	1,264,188
71,128         696,120         78,601         2,033,244         51,846         507,864         570,435         14,900,431         314,785         2263,342           72         5,783         3,66         6,036         276         3,065         569         109,438         292         10,743           7254         8         6,036         276         7,620         7,520         7,540         7,200         7,34           1,990         1,147         -         -         -         -         -         6,036         10,743         7,224         7,200         7,34           1,1990         1,147         -         -         -         -         -         -         7,420         7,420         7,420         7,420         7,420         7,420         19,420         7,792         19,916         7,792         19,916         7,792         19,916         7,792         19,916         7,792         19,916         7,792         19,916         7,792         19,916         7,792         19,916         7,792         19,916         7,792         19,916         8,022         8,022         19,026         19,916         19,916         19,916         19,916         19,916         19,916         19,916 <td>\$10,000,000 or more</td> <td>1,219</td> <td>165,991</td> <td>738</td> <td>776,501</td> <td>1,096</td> <td>146,161</td> <td>3,000</td> <td>5,367,838</td> <td>941</td> <td>533,197</td> <td>2,848</td> <td>3.839,043</td>	\$10,000,000 or more	1,219	165,991	738	776,501	1,096	146,161	3,000	5,367,838	941	533,197	2,848	3.839,043
72         5,783         36         6,036         276         3,065         569         109,438         292         10,743	Taxable returns, total	71,128	696,120	78,801	2,033,244	51,846	507,964	570,435	14,900,431	314,755	2,263,342	442,823	11,231,332
<	No adjusted gross income	72	5,783	36	960'9	276	3,065	699	109,438	292	10,743	534	73,674
'154         '88         -         -         '248         '26         10,496         28,318         '1,200         '690           '1,990         '1,17         -         -         -         -         -         -         -         6,614         '1,200         '1,200         '600           '1,1990         '1,174         -         -         -         -         -         -         4,170         '26,228           '1,108         '2,151         '6         '1,000         '1,077         '36         '1,173         '1,1318         '1,792         '19,916         '19,	\$1 under \$5,000	:	;	1	1	1	ı	•7,620	.5,248	*2,700	34	.5,473	*2,443
'1,990         '147         -	\$5,000 under \$10,000	-254	.88	ı	ı	*248	•26	10,496	28,318	•1,200	069.	.6,290	14,751
***11.04         ***2,420         ***13,406         ***31         ***1,423         ***1,8318         ***7,792         ***19,916           ***1,108         ***2,151         ***6         ***100         ***1,077         ***36         12,061         997         10,217         8,026           ***982         ***8,778         ***2,041         ***1,672         ***963         ***1,77         8,026         15,061         8,799         15,283           ***982         ***8,778         ***2,041         ***4,422         ***2,017         ***2,121         ***6,287         26,008         8,39,476         20,010         55,888           ***14,165         ***2,939         6,981         ***2,212         ***5,21         ***5,51         18,216         74,869         18,216         74,869           ***6,149         ***20,210         16,385         118,049         ***2,121         5,764         53,018         169,910         43,433         83,968           ***6,149         ***6,149         ***2,189         ***6,189         ***2,133         13,663         196,683         196,683         196,683         196,683         196,683         196,683         196,110         196,683         196,110         196,683         196,410         126,138	\$10,000 under \$15,000	•1,990	•147	1	l	ı	ı	*6,614	1,896	-4,170	*26,228	*3.228	*13,008
'1,108         '2,151         '6         '1007         '36         12,061         997         10,217         8,026           '982         '8,578         '2,041         '1,672         '963         '17         13,197         61,030         8,799         15,253           6,825         13,240         '4,698         '30,013         '4,236         '6,267         26,008         39,476         20,010         55,888           3,068         13,240         '4,422         '2,017         '2,121         '5,351         34,662         19,832         18,216         74,869           14,165         29,399         6,981         22,335         10,104         10,593         85,125         222,259         31,906         29,511           6,149         20,210         16,385         118,049         3,219         5,764         53,018         169,910         43,433         83,968           10,196         66,383         15,682         133,143         8,282         68,461         133,842         74,333         75,875         196,683           5,786         45,664         6,663         12,782         49,451         12,27,248         52,382         264,110           5,786         45,664	\$15,000 under \$20,000	•414	-11,644	*2,420	*13,406	.31	•1,423	.7,889	*13,318	•7,792	•19,916	*2,918	.3,675
'982         '8,578         '2,041         '1,672         '963         '17         13,197         61,030         8,799         15,253           3,068         13,240         '4,698         '30,013         '4,236         '6,607         26,008         39,476         20,010         55,888           14,165         29,939         6,981         '2,017         '2,121         '5,351         34,662         19,832         18,216         74,869           10,196         66,383         16,385         118,049         3,219         5,764         53,018         169,310         43,433         83,968           10,196         66,383         15,882         133,143         8,282         68,461         13,842         74,318         75,875         196,683           5,786         45,664         6,6363         15,882         49,451         1277,248         52,382         264,110           5,786         45,664         6,650         156,467         4,340         28,890         42,801         1277,248         52,382         264,110           5,786         45,664         6,650         1,554,190         9,269         328,621         44,414         10,946,272         17,948         1,131,330	\$20,000 under \$25,000	•1,108	-2,151	٩	.100	1,077	.36	12,061	266	10,217	8,026	•5,096	1,057
6.825         13.240         *4.698         *30.013         *4,236         *6,267         26,008         39,476         20.010         55,888           3.068         13,918         *4,422         *2.017         *2,121         *5,351         34,662         19,832         18,216         74,869           14,165         29,339         6,981         22,135         10,104         10,593         85,125         222,259         31,906         29,511           10,196         66,363         15,682         118,049         3,219         5,764         53,018         169,910         43,433         83,968           10,196         66,363         15,682         133,143         8,282         68,461         13,842         74,318         75,875         196,683           5,786         66,363         15,684         7,682         49,451         12,77,248         52,382         264,110           5,786         6,664         1,340         28,890         42,801         12,61,869         19,813         346,991           10,378         10,378         32,8621         44,414         10,946,272         17,948         1,131,330           14,815         28,204         6,758         92,143         92,143	\$25,000 under \$30,000	*982	*8,578	*2,041	-1,672	.963	.17	13,197	61,030	8,799	15,253	10,280	39,775
3.068         13,918         *4,422         *2,017         *2,121         *5,351         34,662         19,832         18,216         74,869           14,165         29,939         6,981         22,335         10,104         10,593         85,125         222,259         31,906         29,511           6,149         20,210         16,385         118,049         3,219         5,764         53,018         169,910         43,433         83,968           10,196         66,363         15,682         195,461         133,442         743,318         75,875         196,683         196,683           5,786         45,664         66,366         12,182         156,467         7,340         22,172         264,110         196,683           5,786         45,664         6,663         42,611         1277,248         52,382         264,110           5,786         45,664         6,666         42,801         1,261,869         19,813         346,091           10,978         7,297         1,354,190         9,269         328,621         44,414         10,946,272         17,948         1,131,330           14,815         28,204         6,758         92,143         8,377         122,179         76,329 </td <td>\$30,000 under \$40,000</td> <td>6,825</td> <td>13,240</td> <td>*4,698</td> <td>*30,013</td> <td>*4,236</td> <td>*6,267</td> <td>26,008</td> <td>39,476</td> <td>20,010</td> <td>55,888</td> <td>25,369</td> <td>38,971</td>	\$30,000 under \$40,000	6,825	13,240	*4,698	*30,013	*4,236	*6,267	26,008	39,476	20,010	55,888	25,369	38,971
14,165         29,339         6,981         22,335         10,104         10,593         85,125         222,259         31,906         29,511           6,149         20,210         16,385         118,049         3,219         5,764         53,018         169,910         43,433         83,968           10,196         66,363         15,682         133,143         8,282         66,461         133,842         743,318         75,875         196,683           5,786         66,364         133,842         743,318         75,875         196,683         166,683           5,786         45,664         6,650         156,467         43,461         92,119         1,277,248         52,382         264,110           5,786         45,664         6,650         156,467         4,340         28,890         42,801         1,261,889         19,813         346,091           10,978         7,297         1,354,190         9,269         328,621         44,414         10,946,272         17,948         1,131,330           14,815         28,204         6,758         92,143         8,377         122,179         76,329         76,329         57,390         578,023	\$40,000 under \$50,000	3,068	13,918	*4.422	-2,017	*2,121	*5,351	34,662	19,832	18,216	74,869	26,153	10,779
6.149         20,210         16,385         118,049         3,219         5,764         53,018         169,910         43,433         83,968           10,196         66,363         15,682         133,143         8,282         68,461         133,842         743,318         75,875         196,683         1           9,142         62,166         12,182         195,817         7,682         49,451         92,119         1,277,248         52,382         264,110           5,786         45,664         6,650         156,467         4,340         28,890         42,801         1,261,869         19,813         346,091           10,978         416,228         7,297         1,354,190         9,269         328,621         44,414         10,946,272         17,948         1,131,330           14,815         268,204         6,758         92,143         8,377         122,179         76,329         50,390         578,023	\$50,000 under \$75,000	14,165	29,939	6,981	22,335	10,104	10,593	85,125	222,259	31,906	29,511	48,861	131,772
10.196         66.363         15,682         133,143         8,282         66,461         133,842         743,318         75,675         196,683         196,683           9,142         62,166         12,182         195,817         7,682         49,451         92,119         1,277,248         52,382         264,110           5,786         45,664         6,650         156,467         4,340         28,890         42,801         1,261,869         19,813         346,091           10,978         7,297         1,354,190         9,269         328,621         44,414         10,946,272         17,948         1,131,330           14,815         268,204         6,758         92,143         8,377         122,179         76,329         50,390         578,023	\$75,000 under \$100,000	6,149	20,210	16,385	118,049	3,219	5,764	53,018	169,910	43,433	83,968	39,716	144,111
9,142         62,166         12,182         195,817         7,682         49,451         92,119         1,277,248         52,382         264,110           5,786         45,664         6,650         156,467         4,340         28,890         42,801         1,261,869         19,813         346,091           10,978         416,228         7,297         1,354,190         9,269         328,621         44,414         10,946,272         17,948         1,131,330           14,815         268,204         6,758         92,143         8,377         122,179         76,329         1,429,039         50,390         578,023	\$100,000 under \$200,000	10,196	66,363	15,682	133,143	8,282	68,461	133,842	743,318	75,875	196,683	107,439	589,252
5,786         45,664         6,650         156,467         4,340         28,890         42,801         1,261,869         19,813         346,091           10,378         416,228         7,297         1,354,190         9,269         328,621         44,414         10,946,272         17,948         1,131,330           14,815         268,204         6,758         92,143         8,377         122,179         76,329         1,429,039         50,390         578,023	\$200,000 under \$500,000	9,142	62,166	12,182	195,817	7,682	49,451	92,119	1,277,248	52,382	264,110	84,048	1,027,847
10.978         416,228         7,297         1,354,190         9,269         328,621         44,414         10,946,272         17,948         1,131,330           14,815         268,204         6,758         92,143         8,377         122,179         76,329         1,429,039         50,390         578,023	\$500,000 under \$1,000,000	5,786	45,664	6,650	156,467	4,340	28,890	42,801	1,261,869	19,813	346,091	37,268	1,023,822
. 14,815 268,204 6,758 92,143 8,377 122,179 76,329 1,429,039 50,390 578,023	\$1,000,000 or more	10,978	416,228	7,297	1,354,190	9,269	328,621	44,414	10,946,272	17,948	1,131,330	40,151	8,116,393
	Nontaxable returns, tofal	14,815	268,204	6,758	92,143	8,377	122,179	76,329	1,429,039	50,390	578,023	52,140	946,260

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted	Net short-term partnership/ S-corp loss (post 5/5/03)	n partnership/ (post 5/5/03)	Long	Long-term capital gain	Long	Long-term capital loss	Long-terr capital gain (pos	Long-term capital gain (post 5/5/03)	Net long-te sales of co	Net long-term gain from sales of capital assets	Net long-te sales of ca	Net long-term loss from sales of capital assets
gross income	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(61)	(62)	(63)	(64)	(99)	(99)	(67)	(89)	(69)	(20)	(71)	(72)
All returns, total	201,143	1,740,230	8,295,555	308,265,871	11,421,776	265,140,703	8,398,372	215,884,091	5,824,756	158,006,596	7,670,719	89,065,245
No adjusted gross income	6,538	138,500	143,542	7,269,636	681,440	25,167,965	206,512	5,378,924	110.868	3,580,678	393,863	6,444,830
\$1 under \$5,000	6	9/•	354,388	717,119	542,492	7,687,891	349,033	669,197	240,847	578,710	337,698	2,581,735
\$5,000 under \$10,000	3,209	575	342,968	916,593	517,628	8,315,806	343,196	917,676	239,092	682,456	346,908	2,510,649
\$10,000 under \$15,000	6,216	31,292	343,748	1,067,353	570,306	7,915,140	355,374	856,504	259,461	849,395	387,084	2,853,705
\$15,000 under \$20,000	9,430	7,894	440,473	1,617,363	488,068	8,059,119	412,739	1,184,985	288,986	996,113	327,791	2,606,367
\$20,000 under \$25,000	8,455	5,700	363,578	1,574,310	413,391	6,908,816	340,901	1,124,073	239,079	1,001,675	256,981	2,193,164
\$25,000 under \$30,000	8,219	28,638	303,060	1,346,816	416,162	7,331,557	267,823	1,046,394	198,834	994,101	279,341	2,520,548
\$30,000 under \$40,000	8,598	2,008	573,293	2,748,195	850,070	12,780,978	572,797	2,142,332	391,099	1,571,830	570,613	3,967,898
\$40,000 under \$50,000	9,833	21,737	648,298	3,363,005	835,126	13,568,546	643,180	2,853,289	437,446	2,149,121	579,810	4,527,249
\$50,000 under \$75,000	21,547	42,394	1,322,199	10,395,575	1,795,908	29,182,900	1,308,984	7,019,319	892,699	6,148,092	1,238,729	9,887,133
\$75,000 under \$100,000	14,378	15,165	1,063,039	11,248,831	1,358,807	24,583,875	1,049,716	8,222,412	733,240	6,495,491	944,675	8,691,795
\$100,000 under \$200,000	42,529	99,035	1,528,469	34,652,471	2,018,286	44,612,556	1,577,063	23,219,617	1,144,831	18.784,826	1,332,958	14,920,762
\$200,000 under \$500,000	34,386	141,128	622,312	47,554,307	719,486	34,199,749	696,043	33,558,524	463,521	23,437,313	504,516	11,468,854
\$500,000 under \$1,000,000	13,865	197,135	149,246	31,797,769	146,599	14,884,069	168,067	22,427,473	110.703	15,995,203	111,415	5,608,431
\$1,000,000 under \$1,500,000	4,951	77,711	40,522	17,316,222	32,068	5,705,199	45,098	12,174,847	30,655	8,693,409	26,225	1,925,653
\$1,500,000 under \$2,000,000	2,590	55,550	17,684	11,302,608	13,152	2,868,432	19,772	8,061,582	13,617	5,541,173	10,927	1,178,903
\$2,000,000 under \$5,000,000	4,315	164,395	27,201	33,433,121	17,751	6,310,832	29,867	23,418,168	20,844	15,601,992	15,941	2,551,586
\$5,000,000 under \$10,000,000	1,306	201,702	7,169	21,464,331	3,478	2,179,949	7,650	15,415,532	5,573	9,912,400	3,449	950,594
\$10,000,000 or more	769	509,594	4,366	68,480,246	1,558	2,877,324	4,558	46,193,242	3,361	34,992,619	1,794	1,675,390
Taxable returns, total	178,878	1,498,669	7,090,738	295,515,520	8,856,916	196,736,504	7,106,347	205,609,708	4,955,161	150,188,049	6,035,813	68,570,208
No adjusted gross income	232	5,381	2,144	1,297,562	1,072	725,151	2,109	1,050,555	879	391,298	786	162,126
\$1 under \$5,000	ı	1	150,436	146,090	42,726	227,408	130,406	123,955	83,111	98,033	27,841	608'96
\$5,000 under \$10,000	*953	•13	133,699	367,012	113,302	796,608	126,002	310,482	97,470	282,338	74,220	245,458
\$10,000 under \$15,000	*3,922	*28,137	179,955	519,639	252,822	2,572,363	178,056	373,444	124,447	394,281	176,694	911,491
\$15,000 under \$20,000	*5,958	•5,089	289,785	985,280	294,030	4,164,806	275,161	753,203	188,442	618,483	200,047	1,424,364
\$20,000 under \$25,000	*6,218	*4,535	275,116	1,011,402	303,018	3,930,856	256,560	740,533	179,454	648,571	185,445	1,400,005
\$25,000 under \$30,000	*5,178	*4,340	239,668	973,037	323,447	4,492,872	202,390	734,923	160,063	722,879	215,784	1,509,126
\$30,000 under \$40,000	8,012	1,344	494,624	2,193,998	739,488	9,296,206	497,790	1,616,625	341,077	1,217,437	493,951	2,926,344
\$40,000 under \$50,000	8.915	13,718	606,413	3,039,095	754,528	10,940,620	593,887	2,364,497	401,133	1,776,876	523,599	3,751,748
\$50,000 under \$75,000	21,048	25,411	1,279,978	9,614,289	1,745,030	26,255,759	1,268,118	6,411,142	867,987	5,784,379	1,203,153	8,920,717
\$75,000 under \$100,000	14,073	13,340	1,049,655	10,512,732	1,343,007	22,809,527	1,034,020	7,613,023	723,393	6,156,361	931,816	7,735,262
\$100,000 under \$200,000	42,351	83,287	1,522.059	34,298,836	2,011,216	43,356,114	1,572,136	22,895,018	1,140,552	18,568,534	1,328,855	14,556,495
\$200,000 under \$500,000	34.278	136,109	621,313	47,221,956	718,805	33,344,869	695,011	33,327,779	462.678	23,196,861	504,004	11,322,289
\$500,000 under \$1,000,000	13,834	175,610	149,051	31,673,449	146,485	14,698,541	167,859	22,322,790	110,515	15,897,997	111,339	5,561,888
\$1,000,000 or more	13,907	1,002,356	96.841	151,661,142	62,939	19,124,803	106,841	104,971,739	73,960	74.433,719	58,278	8,046,092
Nontaxable returns, total	22,265	241,561	1,204,817	12,750,351	2,564,860	68,404,199	1,292,025	10,274,383	869,595	7,818,547	1,634,905	20,495,038

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars.)

					Sales of capital a	Sales of capital assets reported on Form 1040, Schedule D-continued	Form 1040, Sched					
Size of adjusted	Net long-ter sales of capital as	Net long-term gain from Net long-term loss from sales of capital assets (post 5/5/03) sales of capital assets (post 5/5/03)	Net long-ter sales of capital as	Net long-term loss from of capital assets (post 5/5/03)	Long-term loss carryovei	-term rryover	Long-term g. forms (2119	Long-term gain from other forms (2119, 4797, etc.)	Long-term loss from other forms (4684, 6781, and 882	Long-term loss from other forms (4684, 6781, and 8824)	Long-term gain 1 (2119, 4797, et	Long-term gain from other forms (2119, 4797, etc.)(post 5/5/03)
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	(83)	(84)
All returns, total	4,723,549	112,592,093	4,669,433	43,284,036	6,859,502	199,451,259	2,265,768	115,107,793	13,971	1,229,487	1,469,432	64,125,083
No adjusted gross income	93,595	3,015,804	209,152	2,904,368	459,660	19,978,896	86,459	5,079,543	3,955	191,227	50,832	2,304,567
\$1 under \$5,000	194,245	507,863	177,766	1,022,490	324,575	5,278,779	40,117	363,948	1,255	15,358	23.237	230,505
\$5,000 under \$10,000	180,272	538,396	181,138	879,405	298,051	6,097,541	80,866	537,983	*541	*3,501	52,923	302,427
\$10,000 under \$15,000	206,935	557,801	223,216	1,790,441	307,577	5,689,974	75,265	730,393	4,566	6,120	47,936	206,732
\$15,000 under \$20,000	213,812	714,006	188,327	936,245	271,010	5,520,275	121,833	705,017	1,065	60,170	68,432	341,126
\$20,000 under \$25,000	188,369	706,408	151,032	933,770	237,037	4,947,886	102,132	647,881	69.	.5,063	69.244	292,082
\$25,000 under \$30,000	150,587	698,529	157,413	1,054,203	214,381	5,011,881	65,215	493,379	1,014	2,126	45,431	301,717
\$30,000 under \$40,000	325,853	1,222,423	341,689	1,498,761	459,344	9,357,184	142,033	1,618,822	8,744	62,318	97,503	792,596
\$40,000 under \$50,000	344,441	1,672,806	352,555	1,784,431	438,624	9,934,230	150,409	1,658,018	3,442	23'352	84,458	903,982
\$50,000 under \$75,000	704,766	4,147,918	778,105	4,607,668	970,199	20,513,324	324,492	4,656,389	14,522	48,783	205,592	2,260,811
\$75,000 under \$100,000	606,181	4,915,102	593,204	3,958,738	822,401	17,329,927	270,996	5,112,875	2,687	28,789	185,148	2,594,593
\$100,000 under \$200,000	943,167	13,075,693	859,987	8,391,630	1,288,254	33,957,627	426,201	17,311,142	9,938	127,137	269,229	8,158,296
\$200,000 under \$500,000	403,347	16,668,965	329,036	5,618,911	561,513	26,903,552	249,664	22,632,089	8,094	82,363	172,586	13,525,250
\$500,000 under \$1,000,000	100,514	11.542,145	80,968	2,975,945	135,220	11,740,311	74,870	13,361,366	4,195	62,920	54,509	7,852,110
\$1,000,000 under \$1,500,000	27,726	6,380,847	20,189	1,069,619	31,805	4,679,962	21,662	6,400,496	1,848	74,442	16,158	3,750,391
\$1,500,000 under \$2,000,000	12,492	3,919,362	8,448	591,969	14,004	2,464,351	10.276	4,071,558	1,221	40,175	7,789	2,470,412
\$2,000,000 under \$5,000,000	19,044	11,154,847	12,833	1,564,341	19,468	5,467,734	16,145	11,171,300	2,361	133,195	12,682	6,760,451
\$5,000,000 under \$10,000,000	5,077	7,026,124	2,862	632,501	4,246	1,965,299	4,268	5,747,715	809	61,538	3,392	3,630,038
\$10,000,000 or more	3,125	24,127,054	1,514	1,068,600	2,134	2,612,528	2,844	12,807,878	645	200,912	2,349	7,446,997
Taxable returns, total	4,036,956	106,509,912	3,776,581	34,544,701	5,279,064	148,460,154	1,851,776	106,681,205	63,244	894,703	1,205,226	60,071,706
No adjusted gross income	865	274,933	525	61,126	1,442	866,310	1,912	801,486	39	8,085	1,127	442,407
\$1 under \$5,000	67,735	84,508	21,139	24,536	16,846	130,436	6,519	.9,430	1	1	.1,905	*6,491
\$5,000 under \$10,000	76,904	214,298	43,219	93,758	909'95	581,059	9,026	67,923	*248	*37	7,704	42,333
\$10,000 under \$15,000	99,528	259,295	103,801	411,606	129,897	1,714,894	31,563	112,741	.1,990	•221	20,161	56,795
\$15,000 under \$20,000	141,726	464,974	111,515	539,870	153,050	2,761,819	64.987	361,088	•413	*18,051	35,738	185,342
\$20,000 under \$25,000	139,785	494,708	110,465	537,401	164,660	2,655,910	76,926	385,205	.34	.4,869	51,181	165,968
\$25,000 under \$30,000	117,819	521,049	118,241	720,550	169,338	3,152,809	45,579	320,577	0.6.	.259	29,347	192,624
\$30,000 under \$40,000	284,926	941,126	293,630	1,116,574	392,474	6,627,009	110,705	1,125,376	7,744	34,749	74,808	553,491
\$40,000 under \$50,000	312,357	1,351,503	323,769	1,508,216	399,641	7,795,872	136,599	1,465,817	3,062	20.805	77.211	760,182
\$50,000 under \$75,000	685,644	3.877,355	756,549	4,243,422	934,572	18,446,989	300,629	4,184,242	14,305	39,552	189,697	2.004.307
\$75,000 under \$100,000	599,574	4,652,815	581,094	3,659,229	810,240	16,388,423	263,555	4,654,615	5,629	27,338	179,191	2,261,974
\$100,000 under \$200,000	939,600	12,925,436	857,242	8,247,260	1,282,769	33,055,804	424,668	17,174,297	9,720	98,117	268,148	8,065,470
\$200,000 under \$500,000	402,623	16,541,863	328,682	5,529,558	560,861	26,194,552	249,194	22,532,407	8,044	81,398	172,249	13,462,812
\$500,000 under \$1,000,000	100,353	11,471,975	80,907	2,960,676	135,093	11,581,377	74,787	13,338,821	4,176	60,780	54,444	7,839,202
\$1,000,000 or more	67,390	52,434,074	45,804	4,890,919	71,575	16,506,891	55,128	40,147,180	6,870	500,441	42,315	24,032,309
Nontaxable returns, total	686,593	6,082,181	892,851	8,739,336	1,580,438	50,991,106	413,992	8,426,589	10,727	334,784	264,206	4,053,377
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

					Sales of capital a	Sales of capital assets reported on Form 1040, Schedule D-continued	Form 1040, Sched	tule D-continued				
Size of adjusted	Long-term loss 1 (4684, 6781, and t	Long-term loss from other forms (4684, 6781, and 8824)(post 5/5/03)	Net long-term partnership/ S-corp gain	term partnership/ corp gain	Net long-term partnership/ S-corp loss	n partnership/ o loss	Net long-term partnership/ S-corp gain (post 5/5/03)	partnership/ (post 5/5/03)	Net long-term partnership/ S-corp loss (post 5/5/03)	partnership/ post 5/5/03)	Schedule D capital gain distributions	capital gain itions
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(85)	(86)	(87)	(88)	(89)	(06)	(91)	(95)	(63)	(94)	(36)	(96)
All returns, total	81,558	921,058	1,049,166	65,947,222	789,302	10,854,456	803,290	44,572,996	490,192	6,952,330	6,169,629	4,363,050
No adjusted gross income	4,159	118,465	30,350	2,116,755	28,885	2,172,689	19,781	1,316,896	14,218	1,689,922	185,445	96,862
\$1 under \$5,000	2,002	8,092	26,788	61,745	24.780	184,029	11,585	36,548	15,121	119,902	274,509	83,570
\$5,000 under \$10,000	•320	*8,062	21,556	102,170	33,542	210,243	18,852	81,476	18,355	75,772	276,242	100,110
\$10,000 under \$15,000	*2,605	•6,788	21,844	119,687	21,305	95,574	11,628	70,101	15,026	42,910	284,729	765,76
\$15,000 under \$20,000	-1,946	*3,231	35,412	131,207	32,412	224,851	25,994	93,534	20,374	80,503	296,296	137,569
\$20,000 under \$25,000	1,017	•43	20,049	140,073	35,720	88,331	15,386	101,853	17,714	22,947	239,380	110,309
\$25,000 under \$30,000	1,987	12,884	25,096	101,040	33,399	157,740	14,218	46,190	20,116	95,387	189,485	119,033
\$30,000 under \$40,000	5,441	34,555	45,447	165,929	33,776	197,184	34,967	111,702	19.301	92,878	431,026	160,996
\$40,000 under \$50,000	5,634	9,758	60,860	329,436	47,084	157,244	51,653	229,345	22,669	60,087	474,912	299,958
\$50,000 under \$75,000	12,828	12,582	141,431	803,637	98,165	474,212	104,989	567,346	58,896	181,311	958,500	528,009
\$75,000 under \$100,000	8,760	10,553	109,250	1,199,455	96,043	511,945	81,990	821,522	51,924	266,834	713,150	419,591
\$100,000 under \$200,000	12.232	123,327	235,611	3,390,737	145,694	1,283,355	175,519	2,401,000	100,775	604,258	1,130,652	790,929
\$200,000 under \$500,000	10,307	90,210	159,989	6,573,309	98,840	1,478,849	135,195	4,304,959	69,343	847,118	509,448	636,752
\$500,000 under \$1,000,000	4,898	49,187	59,982	5,576,561	33,328	897,395	52,105	3,656,923	24,472	582,020	127,181	275,610
\$1,000,000 under \$1,500,000	1,960	48,942	20,081	3,540,538	10,586	429,745	17,614	2,348,059	8,483	314,776	32,957	84,300
\$1,500,000 under \$2,000,000	1,292	36,815	9,778	2,784,151	4,939	355,856	8,739	1,865,195	4,072	333,676	15,051	73,966
\$2,000,000 under \$5,000,000	2,559	103,190	17,143	9,041,188	7,545	705,451	15,237	6,103,904	6,459	476,712	22,110	158,516
\$5,000,000 under \$10,000,000	893	53,951	5,086	6,870,802	2,068	367,863	4,631	5,078,083	1,826	305,014	5,389	77,854
\$10,000,000 or more	718	190,424	3,414	22,898,802	1,190	861,901	3,206	15,338,361	1,049	760,300	3,169	111,519
Taxable returns, total	72,058	708,814	931,283	63,152,773	656,030	7,465,542	725,194	42,854,348	410,025	4,618,091	5,137,876	3,868,291
No adjusted gross income	257	6,077	1,044	453,003	254	45,546	702	373,081	228	51,537	265	8,690
\$1 under \$5,000	*952	*211	9,046	16,010	+6,601	.15,609	.6,430	•12,005	•1,669	*3,617	92,810	38,056
\$5,000 under \$10,000	•248	•39	12,366	43,090	7,994	20,402	13,318	44,341	•6,083	*2,516	75,234	24,009
\$10,000 under \$15,000	1	ı	989'6	53,151	6,640	32,118	.5,812	*43,176	099'.	*26,473	137,424	45,389
\$15,000 under \$20,000	•1,910	*3,037	19,973	69,148	19,256	117,413	15,908	58,387	902'6.	•26,296	199,195	93,403
\$20,000 under \$25,000	-952	.5	15,142	71,324	27,534	52,999	10,528	53,436	14,104	14,432	190,163	89,228
\$25,000 under \$30,000	.963	•27	17,595	58,255	23,518	48,607	990'2	25,115	12,939	13,188	146,819	89,255
\$30,000 under \$40,000	*5,402	*34,439	37,548	101,366	30,793	131,392	27,422	78,625	16,983	45,801	374,206	139,700
\$40,000 under \$50,000	5,415	8,523	58,170	295,882	41,351	106,217	49,303	199,666	18,420	49,651	442,433	234,543
\$50,000 under \$75,000	12,748	11,989	136,147	674,352	94,842	374,796	98'666	462,705	56,275	143,499	936,340	497,611
\$75,000 under \$100,000	8,671	9,591	105,766	1,049,191	94,658	416,644	78,486	712,812	50,866	221,028	702,832	410,705
\$100,000 under \$200,000	12,007	67,760	233,986	3,237,914	144,409	1,160,897	174,125	2,297,541	99,658	535,628	1,125,272	784,791
\$200,000 under \$500,000	10,248	89,263	159,496	6,476,013	98,604	1,374,038	134,772	4,245,060	69,149	747,523	508,867	635,369
\$500,000 under \$1,000,000	4,876	47,170	59,883	5,534,447	33,280	900'088	52,015	3,626,306	24,429	572,631	127,076	275,138
\$1,000,000 or more	7,409	430,686	55,435	45,019,626	26,296	2,688,859	49.371	30,622,092	21,857	2,164,271	78,614	502,403
Nontaxable returns, total	9,500	212,244	117,883	2,794,450	133,272	3,388,914	78,096	1,718,648	80,167	2,334,239	1,031,753	494,760
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

	Calcada de acta O	Control of the contro								Doorgon	Doorloon bad paginge	
	Schedule D	capital gain		Sale of other than c	Sale of property other than capital assets		Total taxable	axable	ŀ			
Size of adjusted	distributions	distributions (post 5/5/03)	Net	Net gain	Net	Net loss	IRA distributions	butions	_	lotal	×B -	axable .
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(91)	(96)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)
All returns, total,	5,048,637	2,470,158	798,662	8,138,821	955,198	8,469,180	8,611,702	88,335,605	24,767,067	565,420,626	22,822,842	372,931,442
No adjusted gross income	144,829	52,955	45,804	619,484	74,386	3,434,771	870,77	814,762	210,592	4,614,582	170,143	1,549,350
\$1 under \$5,000	218,366	50,054	17,222	79.206	23,644	186,831	215,753	455,553	601,810	4,435,014	553,450	1,502,880
\$5,000 under \$10,000	205,272	45,365	22,153	149,897	36,705	233,894	567,245	1,878,501	1,518,330	10,898,436	1,465,203	7,531,721
\$10,000 under \$15,000	228,193	53,221	34,813	126,184	36,666	110,152	748,596	3,225,666	2,183,143	22,461.325	2.134,240	17,111,046
\$15,000 under \$20,000	227,291	71,281	40,863	109,398	37,960	130,909	839,444	4,288,191	2,174,462	26,925,404	2,113,869	22,153,194
\$20,000 under \$25,000	178,695	64,586	35,862	278,955	26,576	59,395	589,884	3,081,068	1,723,843	27,598,370	1,659,058	20,145,542
\$25,000 under \$30,000	150,828	61,422	33,604	239,525	20,098	81,095	487,469	3,003,921	1,452,863	22,802,846	1,392,322	18,694,237
\$30,000 under \$40,000	344,773	101,661	56,861	321,504	69,614	247,327	926,631	7,042,968	2,649,104	49,975,053	2,462,539	37,745,116
\$40,000 under \$50,000	391,672	155,562	59,570	438,465	609'69	357,226	783,217	6,944,862	2,367,837	47,931,311	2,208,624	37,006,723
\$50,000 under \$75,000	788,843	284,020	116,477	751,098	123,043	278,396	1,498,441	16,799,010	4,289,544	107,002,326	3,902,798	78,044,661
\$75,000 under \$100,000	596,260	252,535	94,186	800,407	101,433	349,056	869,891	12,913,159	2,608,207	82,596,429	2,316,707	54,621,033
\$100,000 under \$200,000	954,237	465,084	126,746	1,180,224	158,564	707,223	793,542	18,963,590	2,362,152	103,640,803	1,978,434	58,670,702
\$200,000 under \$500,000	440,104	347,516	70,705	1,211,623	108,407	723,567	171,960	6,533,140	501,849	40,099,298	373,148	13,931,908
\$500,000 under \$1,000,000	110,551	157,881	24,476	569,982	39,016	462,496	28,926	1,451,915	79,989	7,488,498	666'69	2,441,675
\$1,000,000 under \$1,500,000	28,905	51,898	7,416	218,158	11,565	194,898	6,149	396,854	18,980	2,523,777	14,005	640,360
\$1,500,000 under \$2,000,000	13,180	33,976	3,702	162,786	5,435	126,633	2,702	192,858	8,191	1,202,807	6,132	306,910
\$2,000,000 under \$5,000,000	19,180	105,819	5,639	431,169	8,667	321,377	3,487	214,371	11,760	2,059,583	8,799	494,282
\$5,000,000 under \$10,000,000	4,682	49,791	1,561	152,925	2,364	171,129	829	80,148	2,813	652,272	2,128	169,886
\$10,000,000 or more	2,778	65,532	1,001	297,832	1,445	292,804	458	25,067	1,599	512,493	1,243	170,218
Taxable returns, total	4,246,783	2,228,828	601,272	6,809,822	738,830	4,134,450	6,863,919	80,133,468	19,948,337	510,346,498	18,294,123	342,184,889
No adjusted gross income	465	5,203	430	56,583	458	48,517	299	22,864	519	83,330	378	34,846
\$1 under \$5,000	73,146	21,737	*1,915	*3,246	.5,559	*859	.5,880	*3,219	20,813	43,438	20,813	31,649
\$5,000 under \$10,000	55,493	10,248	*792	. 25,751	-7,062	*26,882	75,313	263,041	255,454	1,810,829	252,517	1,543,945
\$10,000 under \$15,000	108,229	24,403	6,832	28,794	14,624	43,599	367,697	1,558,040	1,144,209	11,092,499	1,120,209	9,303,872
\$15,000 under \$20,000	158,286	50,357	15,001	53,248	21,010	61,486	522,450	2,570,258	1,410,406	17,492,899	1,374,166	15,314,778
\$20,000 under \$25,000	141,580	51,586	22,729	215,449	13,852	33,201	487,985	2,547,585	1,401,530	22,229,871	1,357,339	17,683,100
\$25,000 under \$30,000	118,614	40,174	22,410	197.786	15,110	39,110	423,284	2,593,296	1,237,817	20,607,184	1,200,134	17,295,215
\$30,000 under \$40,000	299,747	88,119	42,794	207,330	52,307	183,153	875,929	6,708,871	2,417,355	46,262,532	2,255,002	36,068,160
\$40,000 under \$50,000	362,450	147,179	52,094	358,866	57,394	170,489	756,164	6,760,179	2,256,626	46,406,292	2,115,575	36,279,527
\$50,000 under \$75,000	770,997	270,936	103,606	600'869	117,594	232,452	1,476,543	16,416,089	4,228,631	104,396,191	3,852,616	77,439,797
\$75,000 under \$100,000	587,319	246,306	91,929	782,053	100,307	342,350	866,937	12,884,971	2,593,233	82,052,222	2,305,737	54,483,260
\$100,000 under \$200,000	951,682	462,386	126,462	1,151,100	157,004	681,820	791,196	18,902,009	2,357,261	103,447,194	1,974,738	58,574,261
\$200,000 under \$500,000	439,644	346,767	70,538	1,205,515	108,163	712,849	171,734	6,518,539	501,271	40,021,624	372,677	13,913,682
\$500,000 under \$1,000,000	110,458	157,679	24,450	569,283	38,953	458,283	28,894	1,448,568	79,910	7,475,428	59,943	2,438,328
\$1,000,000 or more	68,673	305,747	19,292	1,261,811	29,434	1,099,400	13,614	935,940	43,301	6,924,965	32,277	1,780,470
Nontaxable returns, total	801,854	241,330	197,390	1,328,999	216,368	4,334,730	1,747,783	8,202,137	4,818,730	55,074,128	4,528,719	30,746,553
Footnotes at end of table.												

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

		0	11:			Š				mae-	Farm rental	
		۲	Kent			120.	Royalty			,		
Size of adjusted	- Jui	Net income	Net loss nondeduc	Net loss (includes nondeductible loss)	Z inco	Net income	z ğ	Net foss	Z öri	Net income	žö	Net loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	4,086,160	49,236,378	4,529,086	37,558,496	1,242,840	10,729,655	32,790	123,569	485,971	3,503,951	122,581	564,605
No adjusted gross income	99,544	1,426,845	193,039	3,481,809	33,387	529,682	828	16,661	6,642	68,530	6,601	45,001
\$1 under \$5,000	123,348	424,257	95,481	769,451	29,258	53,725	*961	•168	17,874	52,686	.5,260	*30,672
\$5,000 under \$10,000	206,694	781,149	142,474	886,922	50,827	142,871	*1,663	•6,030	36,693	123,409	*4,202	*6,440
\$10,000 under \$15,000	237,620	1,147,029	190,139	1,086,456	65,904	145,410	1,041	-2,272	39,936	192,461	11,258	989'99
\$15,000 under \$20,000	238,097	1,198,612	200,723	1,336,964	81,456	171,355	•1,179	.2,900	41,282	228,113	7,448	26,336
\$20,000 under \$25,000	211,653	1,315,902	185,480	1,202,203	58,360	142,172	*2,824	*4,106	33,772	141,486	6,863	25,571
\$25,000 under \$30,000	170,076	1,018,230	201,865	1,380,475	61.307	194,210	102	*28	34,383	198,403	*6,187	*26,796
\$30,000 under \$40,000	370,122	2,254,442	423,559	2,856,631	96,863	398,468	۷.	\$.	47,254	185,545	**18,786	**89,546
\$40,000 under \$50,000	333,287	2,193,104	383,290	2,829,932	91,093	215,500	*7,268	*25,232	39,853	230,717	:	:
\$50,000 under \$75,000	661,620	5,686,957	890,623	6,413,952	196,096	789,391	5,986	7,553	67,166	651,163	18,529	61,906
\$75,000 under \$100,000	445,185	4,482,767	577,166	4,046,749	150,997	606,008	4,876	10,390	50,734	440,058	**32,887	*171,198
\$100,000 under \$200,000	625,022	9,372,555	741,523	6,338,260	193,189	1,798,135	2,433	6,672	56,701	658,200	:	:
\$200,000 under \$500,000	267,790	8,984,360	236,800	3,144,309	86,751	1,651,680	**3,622	**41,552	6,395	233,652	:	:
\$500,000 under \$1,000,000	61,645	3,885,127	43,796	876,750	26,749	1,285,091	:	:	2,770	56,275	1,00,1	9,546
\$1,000,000 under \$1,500,000	15,521	1,485,131	10,707	297,094	7,565	550,455	:	:	615	8,860	254	3,057
\$1,500,000 under \$2,000,000	998'9	756,154	4,225	136,320	3,320	288,557	:	:	313	8,569	126	4,346
\$2,000,000 under \$5,000,000	9,307	1,614,256	6,012	258,451	6,440	692,509	:	:	437	7,622	135	3,817
\$5,000,000 under \$10,000,000	2,117	646,707	1,359	92,300	1,850	329,889	:	:	94	14,316	26	909
\$10,000,000 or more	1,148	562,795	826	123,469	1,426	544,645	:	:	89	3,887	18	3,182
Taxable returns, total	3,204,861	43,826,604	3,573,696	28,263,319	1,022,340	9,623,059	26,744	85,799	385,622	3,032,371	990'56	423,302
No adjusted gross income	955	100,992	495	43,409	207	17,238	ထံ	*1,795	*13	•160	۲.	.62
\$1 under \$5,000	*1,821	3,775	*961	*484	*5,888	•1,909	۰	(Z)	1	ı	ı	ı
\$5,000 under \$10,000	26,794	116,425	22,125	170,161	*6,914	*18,444	*952	.5,963	.8,780	.27,849	1,990	•123
\$10,000 under \$15,000	98,704	467,667	60,546	305,915	33,660	74,987	ı	1	21,124	109,201	*5,885	*35,038
\$15,000 under \$20,000	136,688	671,029	102,686	571,445	42,131	106,348	*952	*2,732	24,431	142,971	989'9.	*23,180
\$20,000 under \$25,000	138,223	890,522	109,105	615,529	48,173	107,600	*2,824	*4.106	30,407	134,355	\$2,905	*3,406
\$25,000 under \$30,000	121,596	753,696	145,869	898,126	45,383	146,842	ı	I	28,036	148,254	*5,840	*23,287
\$30,000 under \$40,000	307,971	1,886,519	331,368	2,134,872	82,996	319,812	ı	ı	45,260	184,418	15,802	**81,027
\$40,000 under \$50,000	308,254	1,931,239	331,566	2,380,243	88,718	207,076	-5,242	*5,344	39,346	203,626	:	:
\$50,000 under \$75,000	638,153	5,447,401	857,018	6,051,189	193,275	702,216	5,877	7,541	67,153	650,837	18,519	61,673
\$75,000 under \$100,000	439,913	4,396,218	569,340	3,897,912	148,491	794,077	*4,832	*10,184	50,725	439,901	**32,875	••171,089
\$100,000 under \$200,000	622,299	9,262,010	739,292	6.284,327	192,670	1,790,278	2,433	6,672	56,691	657,890	:	:
\$200,000 under \$500,000	267,487	8,961,045	236,486	3,131,482	86,563	1,647.356	**3,614	**41,462	9,372	233,391	:	:
\$500,000 under \$1,000,000	61,579	3,878,626	43,746	873,603	26,703	1,283,957	:	:	2,770	56,275	1,001	9,546
\$1,000,000 or more	34,422	5,059,441	23,095	904,623	20,568	2,404,920	:	:	1,514	43,244	557	14,871
Nontaxable returns, total	881,299	5,409,775	955,390	9,295,177	220,500	1,106,596	6,047	37,770	100,349	471,580	27,514	141,302

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

			,			-						
Size of adjusted	Net ir	Net income	Net	Net loss	Net ir	Net income	Net	Net loss	Net ir	Net income	Net loss	loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	5,321,866	62,679,389	4,241,753	33,452,704	4,453,988	333,029,137	2,552,592	78,972,015	499,416	13,498,758	33,117	1,083,966
No adjusted gross income	125,807	1,984,290	197,675	3,419,262	57,105	1,951,940	259,950	34,312,038	668'2	221,283	2,597	421,596
\$1 under \$5,000	161,346	522,609	980'96	696'609	92,838	369,880	82,551	1,238,731	26,382	47,164	*711	096.
\$5,000 under \$10,000	280,684	1,026,762	140,717	847,441	117,647	568,883	83,762	713,425	23,125	91,644	1,907	•7,624
\$10,000 under \$15,000	316,031	1,472,151	192,675	974,567	141,387	979,557	84,645	1,047,016	18,017	90,647	1	;
\$15,000 under \$20,000	333,457	1,574,759	198,524	1,226,909	134,582	1,101,871	90,275	1,007,934	19,027	117,109	•1,209	*27,032
\$20,000 under \$25,000	282,107	1,583,827	190,373	1,166,073	140,733	1,502,535	110,690	1,216,520	21,244	132,921	-33	1,320
\$25,000 under \$30,000	246,229	1,401,394	190,181	1,231,080	131,036	1,435,730	94,912	979,364	19,363	107,690	.5,092	•2,039
\$30,000 under \$40,000	477,078	2,808,361	417,275	2,698,230	255,275	3,640,369	186,480	2,174,607	35,803	209,786	۲.	*22
\$40,000 under \$50,000	429,707	2,583,968	383,384	2,903,328	272,255	3,881,402	186,941	1,689,138	:	:	:	:
\$50,000 under \$75,000	863,345	7,071,593	883,115	6,159,841	694,898	11,736,075	369,408	3,570,320	**103,597	**857,817	2,903	9,398
\$75,000 under \$100,000	575,256	5,662,962	575,256	4,003,707	504,211	11,130,174	285,180	3,389,321	62,401	480,444	2,031	4,072
\$100,000 under \$200,000	784,986	11,598,411	615,597	4,779,475	1,007.034	42,136,826	443.108	6,506,364	94,501	1,870,637	7,567	80,627
\$200,000 under \$500,000	316,791	10,711,450	117,011	1,979,227	623,154	71,853,378	195,155	6,296,074	43,096	1,864,668	5,401	67,036
\$500,000 under \$1,000,000	79,924	5,179,276	28,297	703,412	177,550	49,947,471	46,622	3,207,759	13,835	1,771,646	1,587	57,101
\$1,000,000 under \$1,500,000	20,744	2,045,587	6,742	237,234	45,544	24,824,380	12,702	1,540,005	4,297	745,284	205	43,259
\$1,500,000 under \$2,000,000	8,854	1,049,964	2,861	120,658	20,077	16,133,048	5,902	1,076,107	1,799	461,310	348	38,380
\$2,000,000 under \$5,000,000	13,831	2,303,510	4.266	196,658	28,603	37,974,537	9,621	2,829,042	3,384	1,543,158	684	61,837
\$5,000,000 under \$10,000,000	3,528	987,308	1,031	76,211	6,482	19,542,424	2,821	1,598,619	953	957,954	264	68,341
\$10,000,000 or more	2,160	1,111,168	889	119,425	3,576	32,318,656	1,866	4,579,631	692	1,927,595	271	193,322
Taxable returns, total	4,186,840	55,801,996	3,297,320	24,848,429	3,839,165	325,257,777	1,837,953	37,228,221	440,857	13,062,903	27,514	635,424
No adjusted gross income	1,025	116,233	490	57,233	1,003	502,935	1,297	989,781	824	92,090	41	12,977
\$1 under \$5,000	-6,757	*4,836	*961	*484	16,981	23,565	3,844	31,580	13,177	26,941	ı	1
\$5,000 under \$10,000	40,460	152,899	22,234	157,222	31,818	157,787	17,747	73.822	*8,658	*30,688	*952	.5,650
\$10,000 under \$15,000	137,362	647,360	64,525	331,693	62,247	408,803	26,321	119,926	10,588	53,552	ŧ	1
\$15,000 under \$20,000	185,401	902,160	105,614	541,820	74,235	295,607	37,410	262,329	17,720	96,692	•228	*21,119
\$20,000 under \$25,000	198,468	1,127,426	115,612	589,276	83,091	839,438	62,769	477,529	16,019	94,254	ı	1
\$25,000 under \$30,000	178,500	1,039,690	137,932	859,780	80,790	836,251	62,900	427,239	17,235	88,190	*4,932	•505
\$30,000 under \$40,000	402,587	2,367,452	326,530	2,055,164	202,770	2,734,632	134,926	1,181,255	31,716	199,153	ı	1
\$40,000 under \$50,000	402,938	2,291,755	331,524	2,441,219	223,018	2,931,391	157,922	1,240,064	:	:	:	:
\$50,000 under \$75,000	837,314	6,756,283	850,780	5,803,473	661,611	10,957,005	343,085	2,817,455	••101,328	**796,358	2,887	9,139
\$75,000 under \$100,000	569,021	5,569,983	960'299	3,856,810	493,494	10,792,655	276,831	3,026,012	62,018	469,960	-2,004	1,751
\$100,000 under \$200,000	781,774	11,483,338	613,390	4,732,875	1,003,703	41,978,545	439,144	6,129,156	93,649	1,847,345	7,465	69,187
\$200,000 under \$500,000	316,348	10,683,744	116,803	1,970,851	622,684	71,798,678	194,469	5,915,347	42,990	1,861,312	5,358	63,566
\$500,000 under \$1,000,000	79,825	5,171,720	28,262	701,194	177,472	49,934,042	46,472	3,097,404	13,820	1,770,594	1,580	55,203
\$1,000,000 or more	49,059	7,487,118	15,568	749,334	104,247	130,766,443	32,817	11,439,320	11,114	5,630,775	2,066	396,329
Nontaxable returns, total	1,135,026	6,877,394	944 433	8 604 275	A44 024	7 771 260	744 620	44 743 794	20 650	****		0,1000

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

		. d	Farm		Unemp	Unemployment		Social security benefits	inty benefits	
Size of adjusted	Netii	Net income	Net	Net loss	эсшоо	compensation	7.	Total	Tax	Taxable
gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
All returns, total	592,019	7,472,503	1,405,097	19,843,995	10,065,230	44,007,879	14,120,202	214,011,279	10,975,002	97,768,201
No adjusted gross income	16,616	237,404	119,737	4,179,613	36,180	224,628	166,776	2,134,199	1,174	6,544
\$1 under \$5,000	43,801	128,780	43,313	413,250	212,869	412,675	475,906	5.837,683	9.709	28,050
\$5,000 under \$10,000	42,261	227,858	66,127	546,141	790,921	2,339,108	744,526	9,416,460	31,579	124,854
\$10,000 under \$15,000	43,311	328,285	69,920	558,371	1,135,206	4,615,264	887,775	11,982,704	49,034	254,770
\$15,000 under \$20,000	41,730	339,993	75,790	898,133	1,144,187	4,977,943	956,292	14,036,376	263,460	320,913
\$20,000 under \$25,000	35,597	322,967	99,547	815,943	911,477	3,869,603	1,093,950	16,485,372	870,948	1,228,791
\$25,000 under \$30,000	32,247	268,229	79,352	1,046,798	837,713	3,803,768	1,055,882	15,732,616	1,011,215	2,438,407
\$30,000 under \$40,000	63,361	719,518	149,216	1,543,039	1,212,184	5,780,935	1,893,710	27,761,509	1,892,727	8,376,314
\$40,000 under \$50,000	62,529	785,331	131,258	1,272,755	925,706	4,177,789	1,537,019	21,429,405	1,537,019	11,602,866
\$50,000 under \$75,000	116,452	1,339,059	253,876	2,500,578	1,611,144	7,696,050	2,509,820	37,685,141	2,509,820	29,682,510
\$75,000 under \$100,000	44,915	768,610	146,791	1,581,692	676,722	3,005,251	1,313,467	22,114,485	1,313,243	18,757,677
\$100,000 under \$200,000	••45,499	**1,635,957	114,852	1,782,134	512,555	2,723,229	1,112,925	21,298,977	1,112,925	18,088,791
\$200,000 under \$500,000	:	:	40,696	1,414,510	51,709	335,464	280,899	5,989,413	280,899	5,090,938
\$500,000 under \$1,000,000	2,122	140,895	9,203	535,516	**6,658	**46,171	58,767	1,354,380	58,761	1,127,110
\$1,000,000 under \$1,500,000	645	61,269	2,259	182,088	:	:	14,362	321,890	14,362	273,604
\$1,500,000 under \$2,000,000	357	42,407	1,071	105,808	:	:	6,257	146,768	6,257	124,752
\$2,000,000 under \$5,000,000	426	85.068	1,489	243,904	;	:	8,515	200,455	8,515	170,385
\$5,000,000 under \$10,000,000	102	31,162	372	102,873	:	;	2,130	52,477	2,130	44,605
\$10,000,000 or more	47	9,711	229	120,851	:	:	1,226	30,967	1,226	26,321
Taxable returns, total	378,670	5,651,602	990,076	12,334,079	6,880,566	31,348,993	11,715,361	179,694,324	10,465,093	95,831,833
No adjusted gross income	134	32,264	430	34,798	6.	-39	377	9,620	56	521
\$1 under \$5,000	.2,860	*2,515	•953	*387	*8,817	*9,921	15,908	177.281	8.	•20
\$5,000 under \$10,000	-5,614	*14,854	2,060	108,278	116,409	379,141	95,829	1,045,059	168'6.	•47,060
\$10,000 under \$15,000	7,788	55,254	18,634	160,514	488,138	2,020,924	493,296	5,485,226	25,330	132,812
\$15,000 under \$20,000	19,501	151,893	31,716	233,815	600,761	2,742,005	685,124	9,375,615	211,837	273,147
\$20,000 under \$25,000	20,122	124,296	69,236	578,926	523,275	2,205,034	929,093	13,796,765	754,766	1,023,621
\$25,000 under \$30,000	17,269	125,628	47,113	497,197	551,400	2,393,134	941,574	14,037,655	910,282	2,208,455
\$30,000 under \$40,000	46,094	521,353	115,636	1,187,790	968,930	4,418,969	1,788,979	26,298,689	1,787,997	7,962,701
\$40,000 under \$50,000	55,396	635,580	115,806	1,094,507	820.843	3,673,667	1,494,919	20,926,794	1,494,919	11,316,723
\$50,000 under \$75,000	112,080	1,270,532	249,765	2,444,941	1,560,898	7,471,390	2,483,383	37,299,241	2,483,383	29,389,356
\$75,000 under \$100,000	42,649	715,540	146,368	1,545,731	671,609	2,945,829	1,307,778	22,005,363	1,307,554	18,665,475
\$100,000 under \$200,000	**45,474	**1,635,341	114,137	1,759,457	511,171	2,707,732	1,107,686	21,155,510	1,107,686	17,966,845
\$200,000 under \$500,000	:	:	40,614	1,401,026	51,657	335,126	280,288	5,977,100	280,288	5,080,472
\$500,000 under \$1,000,000	2,119	140,807	9,188	532,511	**6.648	**46,082	58,686	1,352,772	58,680	1,125,743
\$1,000,000 or more	1,569	225,745	5,409	754,201	:	:	32,441	751,635	32,441	638,883
Montoschip sottem total	242 340	1.820,902	435,031	7,509,916	3,184,664	12,658,886	2,404,841	34,316,955	509,910	1,936,368

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

											orango a	ordinally adjustiniants
	Foreign	Foreign earned		Other income	соте		Net oper	Net operating loss	Gambling	Gambling earnings	To	Total
Size of adjusted	income (	income exclusion	Net ir	Net income	Net loss	oss						
gross income	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(143)	(144)	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)	(153)	(154)
All returns, total	306,393	15,076,406	5,413,453	28,007,006	290,439	6,717,779	712,076	62,824,777	1,539,947	19,149,504	30,382,069	87,575,677
No adjusted gross income	83,210	3,192,110	76,147	718.240	122,404	3,554,955	394,811	56,353,274	11,700	96,685	335,514	1,162,971
\$1 under \$5,000	51,846	2,242,530	261,921	409,103	6,121	76,577	85,001	750,821	19,443	43,041	1,391,385	1,350,342
\$5,000 under \$10,000	15,586	667,136	309,972	788,211	4.614	27,994	49,519	395,305	60,407	171,513	2,177,261	2,221,240
\$10,000 under \$15,000	11,855	695,790	269,621	712,717	*4,130	*53,454	24,472	272,730	79,402	298,006	2,160,698	2,766,892
\$15,000 under \$20,000	4,974	209,776	298,767	729,158	9,951	116,772	28,527	204,857	83,852	309,855	1,804,083	2,933,144
\$20,000 under \$25,000	10,353	500,820	275,409	805,848	*4,823	*38,046	13,831	212,835	88,728	347,856	1,711,714	2,862,565
\$25,000 under \$30,000	10,649	603,008	254,127	768,727	9,109	102,351	10,433	252,421	73,333	371,653	1,742,536	3,168,203
\$30,000 under \$40,000	14,643	800,295	498,617	1,718,035	14,171	106,390	31,441	380,721	159,673	631,134	3,094,410	5,946,087
\$40,000 under \$50,000	10,878	423,500	453,437	1,251,516	7.490	141,985	10,013	152,608	168,216	926,620	2,868,710	5,973,041
\$50,000 under \$75,000	28,020	1,428,375	929.075	3,183,067	22,626	148,562	20,739	491,093	299,814	2,132,596	5,148,375	11,761,954
\$75,000 under \$100,000	14,360	845,655	705,931	2,465,466	17,858	252,655	8,411	407,168	223,955	1,699,063	3,412,398	10,371,196
\$100,000 under \$200,000	24,370	1,540,091	742,668	4,278,120	34,381	650,680	21,883	802,549	201.887	3,540,912	3,443,149	18,307,718
\$200,000 under \$500,000	18,958	1,430,761	238,070	4,161,227	23,152	765,799	8,569	585,439	53,949	2,364,690	822,985	12,549,786
\$500,000 under \$1,000,000	4.294	315,493	59,269	1,578,844	5,231	246,943	2,279	362,502	9,466	1,528,674	173,775	3,672,984
\$1,000,000 under \$1,500,000	1,045	81,523	15,835	948,717	1,752	109,655	920	200,689	2,789	807,477	42,004	1,054,308
\$1,500,000 under \$2,000,000	487	36,762	7,371	650,245	674	53,180	326	132,259	1,103	371,620	17,798	453,857
\$2,000,000 under \$5,000,000	099	47,513	11,709	1,318,390	1,314	135,878	614	284,380	1,636	914,160	25,582	092,760
\$5,000,000 under \$10,000,000	139	10,321	3,359	683,905	371	31,550	171	241,250	377	568,548	6,225	192,150
\$10,000,000 or more	99	4,946	2,148	837,471	566	104,353	119	341,876	217	2,025,400	3,468	159,479
Taxable returns, total	125,894	7,232,043	4,273,494	24,155,290	139,355	2,796,092	127,836	11,513,107	1,288,570	17,047,412	22,075,425	74,320,990
No adjusted gross income	:	:	663	76,451	6.	*22,868	4,244	7,308,251	46	1,921	1,826	19,131
\$1 under \$5,000	1	1	76.029	94,808	1	,	11,917	*14 553	*1,916	*3,595	32,514	3,705
\$5,000 under \$10,000	*1,078	**22,967	83,872	226,107	1	1	4,043	64,392	•7,639	.25,962	285,255	254,493
\$10,000 under \$15,000	2,932	*58,875	120,313	304.772	-112	-1,226	*3,768	*37,515	31,125	101,568	744,496	696'098
\$15,000 under \$20,000	*2,958	*15,748	173,070	461,046	*4,993	*16,187	19,692	126,551	45,247	143,361	884,026	1,322,665
\$20,000 under \$25,000	.5,587	*316,938	155,872	462,301	*2,754	•16,993	3,309	83,017	59,309	212,781	983,282	1,467,079
\$25,000 under \$30,000	*4,892	*370,634	173,421	510,185	.6,487	.64,742	6,470	118,867	55,310	230,699	1,132,580	1,948,284
\$30,000 under \$40,000	11,239	574,595	404,364	1,352,840	13,669	103,818	20,013	198,050	144,417	536,660	2,516,094	4,710,065
\$40,000 under \$50,000	7,921	328,654	407,352	1,041,374	5,627	138,193	6.210	92,840	160,288	801,992	2,576,740	5,246,253
\$50,000 under \$75,000	25,812	1,296,247	901,107	2,896,883	21,125	128,662	17,417	355,700	291,967	1,903,604	5,004,395	11,255,069
\$75,000 under \$100,000	13,717	802,124	700,762	2,362,970	17,680	249,912	7,187	312,023	222,627	1,694,497	3,386,459	10.224,741
\$100,000 under \$200,000	24,225	1,527,399	739,413	4,213,017	34,204	609,994	20,853	710,988	199,795	3,332,281	3,436,813	18,270,281
\$200,000 under \$500,000	18,863	1,422,971	237,694	4,145,191	23,099	762,774	8,357	550,757	53,467	2,231,005	822.272	12,540,735
\$500,000 under \$1,000,000	4,275	314,057	59,190	1,572,981	5,223	246,575	2,246	357,173	9326	1,457,577	173,659	3,671,484
\$1,000,000 or more	2,394	180,834	40,370	4,434,363	4,374	434,150	2,112	1,182,431	6,063	4,369,909	95,015	2,526,035
Nontaxable returns, total	180,499	7,844,363	1,139,960	3,851,716	151,084	3,921,687	584,239	51,311,670	251,377	2,102,092	8,306,644	13,254,688

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

						Statutory adjusti	Statutory adjustmentscontinued					
Size of adjusted	IRA Pa	RA Payments	Student interest de	Student loan interest deduction	Educator	Educator expenses deduction	Tuition	Tuition and fees deduction	Dedu self-empl	Deduction for self-employment tax	Moving adjus	Moving expense adjustment
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)
All returns, total	3,418,494	10,006,814	6,953,370	4,409,816	3,240,673	805,734	3,571,154	6,683,631	15,373,279	19,791,285	1,023,888	2,439,835
No adjusted gross income	12,547	36,463	33,341	24,078	7,663	1,858	63,147	162,756	194,493	159,530	12,315	59,314
\$1 under \$5,000	32,140	63,363	82,980	48,891	10,927	3,316	158,479	343,924	1,134,825	285,879	20,015	42,442
\$5,000 under \$10,000	65,026	157,397	191,494	93,471	25,303	5,185	240,654	512,938	1,666,803	786,754	46,965	48,741
\$10,000 under \$15,000	99,582	205,577	343,337	147,480	61,710	12,893	175,587	294,585	1,519,494	1,053,710	61,383	113,358
\$15,000 under \$20,000	174,414	389,102	405,000	223,677	81,636	19,670	151,552	255,351	1,046,115	908,413	60,130	94,056
\$20,000 under \$25,000	209,766	483,557	464,225	239,023	86,467	20,549	139,868	236,337	888,593	845,829	65,957	74,210
\$25,000 under \$30,000	291,207	744,208	551,722	328,675	126,344	30,260	172,819	288,792	774,006	800,482	67,453	89,493
\$30,000 under \$40,000	440,063	1,169,763	1,006,918	645,303	362,771	84,755	220,933	288,580	1,304,893	1,452,841	129,028	231,156
\$40,000 under \$50,000	485,587	1,363,986	896,433	635,233	353,637	81,452	337,255	526,688	1,105,035	1,265,893	87,531	202,524
\$50,000 under \$75,000	664,337	1,934,923	1,547,213	971,950	807,261	198,577	535,627	916,020	2,094,086	2,763,708	196,609	479,363
\$75,000 under \$100,000	397,738	1,280,798	972,445	834,503	683,212	176,910	656,476	1,282,749	1,283,228	2,136,329	**276,503	**1,005,177
\$100,000 under \$200,000	. 448,825	1,663,518	458.263	217,531	574,186	155,711	718.756	1,574,911	1,562,101	3,772,098	:	:
\$200,000 under \$500,000	77,248	405,541	1	ı	55,135	13,518	ı	ı	601,733	2,313,660	:	:
\$500,000 under \$1,000,000	13,299	72,372	1	ı	3,595	887	1	ı	127,811	630,939	:	:
\$1,000,000 under \$1,500,000	3,304	17.836	ı	ı	472	113	1	ı	30,986	213,138	:	:
\$1,500,000 under \$2,000,000	1,308	7,042	1	ı	179	39	1	ı	12,712	105,101	:	:
\$2,000,000 under \$5,000,000	1,716	9,347	1	I	142	34	1	ı	18,880	171,687	:	:
\$5,000,000 under \$10,000,000	277	1,437	!	ı	27	9	1	ı	4,765	58,813	:	:
\$10,000,000 or more		584	ı	1	ç.	.5	ı	ţ	2,721	66,481	:	:
Taxable returns, total	2,875,878	8,644,836	5,813,663	3,777,133	2,984,044	740,926	2,759,269	5,044,414	9,439,980	15,646,630	820,713	2,026,659
No adjusted gross income	73	290	8,	ů,	9.	.5	*13	.37	1,669	7,135	1	1
\$1 under \$5,000	1	1	1	ı	1	ı	ı	1	29,564	3,458	1	1
\$5,000 under \$10,000	<b>*9,762</b>	16,094	20,913	15,433	*3,981	*398	36,616	82,053	185,589	890'58	.9,949	*7,185
\$10,000 under \$15,000	30,573	43,763	213,927	100,021	31,768	6,500	600'56	130,262	384,019	266,768	32,696	55,428
\$15,000 under \$20,000	84,679	204,540	250,692	137,155	44,593	10,688	86,067	142,640	436,530	356,390	28,416	48,683
\$20,000 under \$25,000	134,654	314,492	308,614	161,358	55,974	12,434	70,183	95,901	432,015	360,003	49,271	36,472
\$25,000 under \$30,000	191,317	446,647	414,814	259,345	92,238	21,313	93,046	150,285	435,850	419,429	47,257	59,394
\$30,000 under \$40,000	382,201	997,173	858,479	554,914	315,866	73,969	177,187	224,118	968,302	1,067,296	107,303	186,419
440,000 ander 430,000	450,503	1,274,097	805,762	562,762	332,131	75,025	303,906	468,011	938,892	1,044,081	78,740	168,426
יייייייייייייייייייייייייייייייייייייי	032,117	cno'nne'	585,806,1	945,272	792,600	193,895	526,182	902,124	2,002,021	2,608,247	190,593	459,579
av s, und under \$100, und	394,106	1,270,284	965,294	823,353	681,163	176,398	652,368	1,274,231	1,269,617	2,110,616	**276,487	**1.005,073
\$100,000 under \$200,000	448,639	1,663,011	457,765	217,516	574,181	155,709	718,694	1,574,753	1,556,940	3,760,322	: :	: :
\$500,000 under \$1,000,000	13.291	72.325	1 1	1 :	3 592	13,919	1 1	1 1	127 730	630,515	:	:
\$1,000,000 or more.	6,713	36,230	1	t	826	193	1	1	70.018	614.934	;	:
Nontraction of the section of the se		0.00	102 007 7									

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

						Statutory adjustmentscontinued	nentscontinued					
Size of adjusted	Payme Keogl	Payments to a Keogh plan	Penalty on withdrawal of	on early of savings	Alimony paid	ony	Self-emplo insurance	Self-employed health insurance deduction	Medical account c	Medical savings account deduction	Certain busine reservist, perfoi	Certain business expenses of reservist, performing artist, etc.
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)
All returns, total	1,208,801	17,795,957	736,121	150,214	587,368	7,520,335	3,802,277	16,454,211	67,347	129,214	*5,310	*22,583
No adjusted gross incorne	5,155	49,047	13,402	5,120	13,681	271,859	93,077	389,655	*174	.293	ı	:
\$1 under \$5,000	*5,206	-23,448	40,407	11,651	3,162	22,601	154,722	428,947	••720	••1,781	I	I
\$5,000 under \$10,000	7,800	13,242	985'09	7,082	10,626	112,321	176,302	450,271	:	:	-209	151
\$10,000 under \$15,000	10,988	66,492	57,268	22,334	20,969	134,766	227,166	640,095	*2,848	1,221	1	ı
\$15,000 under \$20,000	14,023	74,302	48,602	8,084	26,638	127,353	243,499	788,529	:	:	ı	1
\$20,000 under \$25,000	25,755	106,665	50,988	5,615	11,609	69,622	228,986	752,133	*5,121	48,937	1	1
\$25,000 under \$30,000	20,304	74,687	32,581	2,435	25,415	155,739	193,001	623,369	*4,972	7,957	1	1
\$30,000 under \$40,000	57,195	356,515	74,960	15,033	56,326	297,384	364,981	1,269,897	*6,515	*9,443	1	ı
\$40,000 under \$50,000	49,252	338,349	60,575	10,346	45,739	299,001	288,147	1,124,293	:	*	-4,047	*19,578
\$50,000 under \$75,000	150,991	1,096,623	135,903	38,141	115,090	1,023,457	539,003	2,170,493	116,571	**24,940	1	:
\$75,000 under \$100,000	170,158	1,606,662	71,450	6,360	86,949	870,239	363,094	1,674,288	••27,685	**66,405	1	t
\$100,000 under \$200,000	384,088	5,379,823	70,895	11,612	111.028	1,703,027	523,004	3.052.042	:	:	•706	.2,760
\$200,000 under \$500,000	239,651	6,121,878	14,853	3,554	42.592	1,263,568	285,981	2,069,406	:	:	*349	•94
\$500,000 under \$1,000,000	**68,234	**2,488,224	2,460	1,617	11,343	611,269	77,382	638,102	2,049	6,159	1	1
\$1,000,000 under \$1,500,000	:	:	260	263	2,715	199,305	19,677	167,209	454	1,365	1	ı
\$1,500,000 under \$2,000,000	;	:	256	479	1,054	81,503	8,704	76,595	116	349	ı	1
\$2,000,000 under \$5,000,000	:	:	257	195	1,719	155,213	11,636	101,755	107	324	1	1
\$5,000,000 under \$10,000,000	:	:	75	88	464	69,250	2,559	23,754	•14	**42	1	1
\$10,000,000 or more	:	:	45	206	249	52,857	1,356	13,378	:	:	1	1
Taxable returns, total	1,144,993	17,388,922	540,675	103,382	530,755	6,858,246	2,783,824	12,878,169	56,669	114,422	-5,101	*22,432
No adjusted gross income	37	1,734	.10	4.	46	6,254	956	3,416	:	;	1	1
\$1 under \$5,000	1	ı	*2,944	•194	1	ı	9.	*52	1	:	ı	1
\$5,000 under \$10,000	•711	*1,695	*15,842	*501	-3,005	•10,259	20,444	35,806	1	!	ı	ı
\$10,000 under \$15,000	*4,754	•10,026	21,638	6,165	•10,078	*69,285	509'92	155,928	••1.903	1,164	t	ı
\$15,000 under \$20,000	•4,756	*23,187	26,230	6,243	20,477	84,099	119,773	299,055	-2.775	•4,079	1	:
\$20,000 under \$25,000	19,316	69,034	35,181	4,927	<b>*</b> 9,004	*39,916	123,339	362,196	*3,889	•6,134	1	:
\$25,000 under \$30,000	15,489	62,831	25,592	2,269	22,143	142,380	118,800	371,344	*2,993	.5,309	ı	:
\$30,000 under \$40,000	49,618	315,524	69,373	14,399	51,864	260,965	274,809	918,969	*3,505	.7,633	ı	:
\$40,000 under \$50,000	46,475	300,811	53,194	7,143	42,962	267,886	257,822	960,148	-5,075	-6.592	*4,047	19,578
\$50,000 under \$75,000	143,773	1,040,340	132,787	38,053	113,953	266'566	507,059	2,011,654	6,216	9.283	1	1
\$75,000 under \$100,000	168,402	1,583,418	69,394	5,753	86.225	859,307	354,994	1,625,154	••27,573	**65,991	ı	1
\$100,000 under \$200,000	383,851	5,371,653	70,024	11,384	110,929	1,693,363	522,285	3,046,883	: :	: :	-706	.2,760
\$200,000 under \$500,000	239,590	6,120,322	14,822	3,530	42,538	1,260,243	282,695	637 724	0,040	6 150	n 1	t I
\$300,000 tildel \$1,000,000	777'00	**0,104.2	2,436	1,013	6 196	557.354	43 910	382 531	692	2.079		1
Nontaxable returns, total	63.807	407.035	195,446	46.832	56.613	662,089	1.018.453	3.576.042	10.678	14.792	•200	*151
	_											

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

		Statutory adjust	Statutory adjustmentscontinued									
Size of adjusted	Ot adjust	Other adjustments	Foreign adjus	Foreign housing adjustment	Basic stand	Basic standard deduction	Additional stan	Additional standard deduction	Total itemize	Total itemized deductions	Exem	Exemptions
gross income	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(179)	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
All returns, total	272,647	1,314,285	1,491	51,765	84,643,281	539,921,089	11,200,647	15,858,963	43,949,591	901,864,834	261,126,373	781,305,067
No adjusted gross income	812	2,987	£	95**	;	ı	1	í	ı	1	2,841,446	8,675,128
\$1 under \$5,000	*5,636	*74,102	ı	1	11,353,305	47.828,117	896,793	1,168,755	344,323	5,143,324	9,372,497	28,758,397
\$5,000 under \$10,000	10,104	*33,684	ı	1	11,858,947	66,333,250	1,568,581	2.051,900	644,463	9,140,858	16,174,263	49,242,400
\$10,000 under \$15,000	*10,972	*74,381	ı	ı	10,958,090	66,839,490	1,844,783	2,535,891	1,039,910	12,797,467	20,250,127	61,669,538
\$15,000 under \$20,000	*9,724	*39,830	:	:	9,964,186	63.875,762	1,564,891	2,269,564	1,326,842	17,131,242	20,924,973	63,729,281
\$20,000 under \$25,000	•6,876	*20,089	ı	ı	8,211,219	53,584,632	1,006,199	1,494,100	1,617,007	20,867,672	19,028,170	57,950,513
\$25,000 under \$30,000	14,102	22,105	ı	t	6,696,937	44,992,551	719,291	1,045,958	1,841,897	23,898,093	17,345,037	52,839,113
\$30,000 under \$40,000	27,465	125,417	1	!	9,504,261	65.852,690	1.083,464	1,582,972	4,449,065	58,796,152	28,562,151	87,034,172
\$40,000 under \$50,000	27,021	98,282	:	:	5,950,870	44,967,549	763,618	1,093,724	4,501,574	63,813,263	23,564,173	71,829,706
\$50,000 under \$75,000	74,555	155,807	€:	••112	7,050,508	58,253,645	1,051,003	1,538,909	10,321,837	167,694,310	43,163,930	131,566,699
\$75,000 under \$100,000	31,471	128,034	:	:	2,067,496	18,291,976	417,267	633,133	7,475,102	143,717,935	26,697,920	81,405,117
\$100,000 under \$200,000	42,887	303,210	*531	*12,444	862,219	7,695,999	**284,759	**444,056	8,016,424	208,816,881	25,723,994	78,144,615
\$200,000 under \$500,000	8,982	130,520	**954	**39,153	122,413	1,038,956	:	:	1,876,601	84,315,913	5,909,596	8,460,389
\$500,000 under \$1,000,000	1,404	77,528	:	:	26,953	230,228	:	:	329,147	28,295,286	1,045,810	(1)
\$1,000,000 under \$1,500,000	325	16,208	:	:	8,463	72,098	:	:	73,232	10,505,751	235,774	£)
\$1,500,000 under \$2,000,000	96	7,715	:	*	3,316	28,891		*	30,700	6,008,211	99,071	(1)
\$2,000,000 under \$5,000,000	148	2,655	:	:	3,469	29,994	:	:	44,803	14,086,810	138,498	(1)
\$5,000,000 under \$10,000,000	43	573	:	:	458	3,850	:	*	10,709	7,805,751	31,634	(1)
\$10,000,000 or more	23	1,157	:	:	171	1,409	:	:	5,955	19,029,915	17,308	£
Taxable returns, total	220,842	1,023,644	1,473	51,175	50,204,299	320,708,076	7,583,438	10,644,550	38,696,170	798,102,464	171,517,325	508,136,861
No adjusted gross income	:	:	1	ı	ı	ı	ı	1	!		9,781	29,763
\$1 under \$5,000	1	I	ı	1	828,014	1,870,765	696'5.	*9,153	2,908	16,568	.2,059	*6,281
\$5,000 under \$10,000	ı	1	I	ı	4,087,740	18,983,208	231,216	265,762	28,503	95,830	1,546,844	4,707,833
\$10,000 under \$15,000	168'2.	*15,914	ı	ı	5,656,971	26,977,162	1,025,050	1,196,652	381,950	2,733,778	5,333,398	16,244,874
\$15,000 under \$20,000	*2,937	-5,904	ı	I	5,640,875	31,044,199	1,088,817	1,456,225	660,289	5,673,196	7,251,482	22,082,044
\$20,000 under \$25,000	*3,896	*4,213	ı	1	5,116,329	29,819,691	954,337	1,425,599	975,975	9,672,750	7,786,726	23,712,745
\$25,000 under \$30,000	•6,925	•7,739	•	1	4,843,423	29,588,342	691,828	1,014,210	1,245,749	13,129,721	8,711,721	26,533,885
\$30,000 under \$40,000	17,431	989'88	t	ı	8,256,960	54,783,973	1,072,438	1,570,805	3,595,189	41,871,409	19,880,194	60,567,820
\$40,000 under \$50,000	23,070	91,694	ı	ı	5,663,438	42,318,494	760,763	1,090,062	4,004,928	52,242,562	19,893,398	60,640,062
\$50,000 under \$75,000	73,411	149,519	I	1	7,020,063	57,966,159	1,051,003	1,538,909	10,004,710	157,143,955	41,533,969	126,598,462
\$75,000 under \$100,000	31,424	121,919	1	i	2,063,278	18,256,643	417,263	633,127	7,422,845	140,892,607	26,426,166	80,576,420
\$100,000 under \$200,000	42,843	302,050	*526	*12,287	862,105	7,695,100	**284,752	**444,045	7,999,659	206,601,329	25,670,930	77,984,171
\$200,000 under \$500,000	8,979	130,450	**947	**38,889	122,312	1,038,152	:	:	1,874,473	83,642,960	5,903,983	8,452,503
\$500,000 under \$1,000,000	1,400	77,454	:	:	26,924	230,010	፡	:	328,786	28,029,019	1,044,882	(1)
\$1,000,000 or more	635	28,101	:	:	15,869	136,177	:	:	165,204	56,366,780	521,790	£
Nontaxable returns, total	51,805	290,640	18	290	34,438,982	219,213,013	3,617,209	5,214,413	5,253,421	103,762,370	89,609,048	273,168,205

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

	Taxable	Taxable income	Alkelliane II	Alternative minimum tax	income tax before credits	Second Creates
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(191)	(192)	(193)	(194)	(195)	(196)
All returns, total	101,392,812	4,200,218,439	2,357,975	9,469,803	101,412,777	790,005,881
No adjusted gross income	1	ı	••5,462	**82,427	67,77	81,336
\$1 under \$5,000	858,777	618,611	:	:	854,555	74,459
\$5,000 under \$10,000	4,833,709	8,546,531	3,309	4,611	4,830,324	867,302
\$10,000 under \$15,000	7,183,046	31,151,196	548	2,679	7,187,897	3,149,040
\$15,000 under \$20,000	8,943,234	60,138,378	2,043	3,615	8,943,342	6,631,497
\$20,000 under \$25,000	9,018,184	90,719,851	1,745	11,697	9,017,388	10,645,595
\$25,000 under \$30,000	8,230,217	114,185,800	2,105	986'6	8,231,242	13,929,331
\$30.000 under \$40,000	13,724,586	273,848,438	2,090	2,118	13,724,649	34,740,515
\$40,000 under \$50,000	10,356,679	286,911,458	12,453	16,980	10,361,133	39,565,885
\$50,000 under \$75,000	17,318,859	707,527,353	85,664	86,149	17,321,182	103,640,517
\$75,000 under \$100,000	9,528,077	577,227,012	109,977	185,177	9,530,650	90,257,737
\$100,000 under \$200,000	8,864,366	875,871,197	844,104	1,875,212	8,868,136	166,934,072
\$200,000 under \$500,000	1,996,647	482,851,392	**1,285,477	*7,189,154	1,997,474	122,410,418
\$500,000 under \$1,000,000	355,526	212,835,816	:	:	355,886	61,311,857
\$1,000,000 under \$1,500,000	81,525	88.369,158	:	:	81,622	26,083,344
\$1,500,000 under \$2,000,000	33,949	52,503,976	:	:	33,995	15,651,059
\$2,000,000 under \$5,000,000	48,175	128,218,696	:	:	48.246	37,797,164
\$5,000,000 under \$10,000,000	11,151	68,513,593	:	:	11,162	19,799,764
\$10,000,000 or more	6,105	140,179,982	:	:	6,116	36,434,988
Taxable returns, total	88,899,370	4,115,059,975	2,348,568	9,465,350	88,921,900	780,989,837
No adjusted gross income	I	1	••4,553	**81,917	4,518	80,665
\$1 under \$5,000	833,898	610,224	:	:	835,922	73,535
\$5,000 under \$10,000	4,115,044	7,956,943	3,235	4,525	4,116,242	808,631
\$10,000 under \$15,000	6,042,418	28,261,844	205	2,632	6,042,925	2,861,418
\$15,000 under \$20,000	6,302,027	50,371,975	2,033	3,611	6,304,103	5,626,945
\$20,000 under \$25,000	6,094,991	72,410,263	1,704	11,617	6,095,228	8,768,150
\$25,000 under \$30,000	6,092,049	97,429,358	2.074	6,963	6,092,090	12,179,343
\$30,000 under \$40,000	11,856,021	254,354,428	4,161	1,759	11,856,081	32,687,273
\$40,000 under \$50,000	9,665,520	276,796,514	9,657	15,730	9,668,366	38,458,350
\$50,000 under \$75,000	17,022,619	702,291,485	84,705	86,034	17,024,921	103,048,443
\$75,000 under \$100,000	9,484,573	575,890,228	106,905	184,051	9,486,123	90,098,769
\$100,000 under \$200,000	8,858,018	875,512,626	843,569	1,874,481	8,861,764	166,873,549
\$200,000 under \$500,000	1,995,958	482,717,655	*1,285,463	•7,189,029	1,996,787	122,382,982
\$500,000 under \$1,000,000	355,390	212,761,707	:	:	355,750	61,295,573
\$1,000,000 or more	180,846	477,694,727	:	:	181,080	135,746,214

(1) No exemption allowed at these income levels.

(Z) Less than \$500,

NOTE; Detail may not add to totals because of rounding.

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based

Data combined to avoid disclosure of information for specific taxpayers.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income (Coefficient of variation for number of returns and amount (percent))

	Number	Adjusted	Salaries	Salaries and wages	iaxable	l axable interest	тах-ехеп	l ax-exempt interest	Ordinary	Ordinary dividends	Qualified dividends	gividends
Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)	(10)	(11)	(12)
All returns, total	0.03	0.12	0.14	0.21	0.34	1.08	1.52	1.77	0.55	1.18	99.0	1.43
No adjusted gross income	1.64	1.09	3.26	3.87	2.26	2.72	8.01	99.9	2.48	3.32	2.99	4.58
\$1 under \$5,000	1.11	1.29	1.29	1.94	2.29	4.70	10.71	23.50	3.01	5.82	3.59	8.17
\$5,000 under \$10,000	1.08	1.11	1.26	1.38	2.17	4.52	9.73	18.93	3.24	5.60	3.93	7.36
\$10,000 under \$15,000	1.11	1.12	1.30	1.41	2.12	4.68	8.95	21.69	3.07	99'9	3.63	7.31
\$15,000 under \$20,000	1.16	1.16	1.31	1.38	2.12	4.89	8.52	18.26	3.07	6.12	3.67	7.60
\$20,000 under \$25,000	1.26	1.26	1.38	1.44	2.26	5.60	9.66	18.39	3.38	7.30	4.02	89.8
\$25,000 under \$30,000	1.37	1.37	1.46	1.53	2.34	6.55	10.22	19.02	3.49	7.95	4.21	9.57
\$30,000 under \$40,000	1.04	1.04	1.12	1.18	1.62	90'9	98.9	13.76	2.49	5.89	2.93	7.73
\$40,000 under \$50,000.	1.07	1.08	1.16	1.22	1.62	5.18	6.38	12.29	2.45	5.89	2.86	7.21
\$50,000 under \$75,000	0.77	0.78	0.82	0.89	1.06	4.11	4.71	8.20	1.64	4.69	1.94	9.00
\$75,000 under \$100,000	0.94	0.95	1.01	1.09	1.22	5.43	5.23	8.55	1.85	6.11	2.19	7.72
\$100,000 under \$200,000	0.97	06:0	1.04	1.07	1.07	3.85	3.17	4.82	1.37	4.39	1.57	5.32
\$200,000 under \$500,000	1.00	0.88	1.12	1.21	1.03	3.28	2.11	3.61	1.15	3,44	1.26	3.67
\$500,000 under \$1,000,000	1.15	1.02	1.33	1.53	1.17	2.89	1.84	3.22	1.25	3.59	1.34	4.16
\$1,000,000 under \$1,500,000	1.40	1.30	1.59	2.01	1.41	3.32	1.94	3.12	1.47	3.93	1.54	4.45
\$1,500,000 under \$2,000,000	1.21	1.22	1.38	1.89	1.22	2.97	1.69	3.38	1.27	3.97	1.35	4.62
\$2,000,000 under \$5,000,000	0.64	0.54	0.74	1.04	0.64	1.46	0.86	1 69	99.0	2.04	0.70	2.39
\$5,000,000 under \$10,000,000	0.71	0.57	0.78	1.03	0.71	1.00	0.82	0.65	0.72	1.57	0.75	1.83
\$10,000,000 or more	•	1	ı	;	1	1	1	ı	1	1	1	1
Taxable returns, total	0.21	0.14	0.26	0.24	0.39	1.20	1.62	1.85	0.62	1.27	0.73	1.51
No adjusted gross income	17.19	2.29	22.91	13.08	17.09	3.46	19.92	11,47	17.24	4.18	17.67	5.78
\$1 under \$5,000.	4.48	5.17	6.08	7.08	6.04	10.23	22.93	39.80	6.37	90:6	7.01	10.89
\$5,000 under \$10,000	2.04	2.08	2.17	2.26	3.97	10.35	18.77	42.15	6 11	12.03	7.29	16.36
\$10,000 under \$15,000	1.66	1.67	1.89	1.98	2.98	6.51	12.91	22.76	4.38	8.51	5.15	11.02
\$15,000 under \$20,000	1,61	1.62	1.84	1.93	2.73	6.05	10.79	25.18	3.92	17.7	4.64	9.52
\$20,000 under \$25,000	1.65	1.65	1.84	1.93	2 67	6.31	11.17	21.95	3.93	8 59	4.66	10.32
\$25,000 under \$30,000	1.65	1.65	1.79	1.87	2.70	7.22	11.88	23.91	3.97	8.98	4.82	11.43
\$30,000 under \$40,000	1.14	1.15	1.23	1.30	1.74	5.38	7 40	15.56	2.68	6.48	3.16	8.62
\$40,000 under \$50,000	1.13	1.14	1.22	1.29	1.68	5.27	29'9	13.87	2.55	6.15	2.98	7.50
\$50,000 under \$75,000	0.78	0.79	0.83	06.0	1.08	4.22	4.81	8.84	1.66	4.84	1.96	6.20
\$75,000 under \$100,000	0.95	96.0	1.02	1.10	1.23	5.51	5.30	9.11	1.86	6.25	2.20	7.90
\$100,000 under \$200,000	0.97	06:0	1.04	1.07	1.08	3.90	3.19	4.97	1.37	4.44	1.57	5.38
\$200,000 under \$500,000	1.00	0.88	1.12	1.21	1.03	3.33	2.11	3.64	1.16	3.49	1.27	3.69
\$500,000 under \$1,000,000	1.16	1.02	1.33	1.53	1.17	2.92	1.84	3.23	1.25	3.60	1.34	4.18
\$1,000,000 or more	0.62	0.26	0.72	0.61	0.62	0.70	0.82	0.88	0.65	0.87	69.0	1.01
Nontaxable returns, total	0.46	0.87	0.56	0.85	1.07	2.30	4.41	6.05	1.48	2.77	1.77	3.59

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

Signature sig		State	State income	Alm	упоп		Business o	Business or profession		Capital gain	Capital gain	Capital gain	Capital gain
Value of the property o	Size of adjusted	tax re	spunj	rece	pened	Net in	соте	Net	loss	distrib	utions	distributions	(post 5/5/03)
(3)         (44)         (50)         (10)	gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
0.65         0.65         0.65         0.64         0.97         0.179         0.17		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
7.11         6.55         6.40         5.44         5.46         5.74         3.00         3.71         33.00         3.71         4.69         4.69         4.69         3.71         3.30         3.71         4.69         6.69         3.71         4.69 <t< td=""><td>All returns, total</td><td>0.65</td><td>0.85</td><td>4.98</td><td>6.97</td><td>0.48</td><td>0.97</td><td>1.33</td><td>1.79</td><td>3.84</td><td>15.86</td><td>4.67</td><td>24.45</td></t<>	All returns, total	0.65	0.85	4.98	6.97	0.48	0.97	1.33	1.79	3.84	15.86	4.67	24.45
1,00         (473)         (284)         (284)         (284)         (284)         (284)         (284)         (484)	No adjusted gross income	7.11	6 35	41.04	44.05	5 44	5 76	3 00	3.71	33 20	37 10	41 89	46.85
614         6794         (1981         215         255         220         775         1134         653         230	\$1 under \$5,000	10.60	14.78	25.85	37.65	2.91	4.30	8 04	13 81	13 56	29 63	16 50	26.34
6.33         0.35         11446         1667         2.03         13.01         16.77         17.14         2.03         17.14         2.03         17.14         2.03         17.14         2.03         17.14         0.03         0.03		8 14	10 79	19.81	21 15	2 51	2 99	7.95	11.34	16.38	29 39	23 26	38 69
5.31         7.90         17.14         20.73         3.20         4.72         6.77         9.17         16.59         3.90         18.78         18.79<	\$10,000 under \$15,000	6.33	9.35	14 46	16.67	2.63	3.21	6.75	9 33	16.77	27 67	21.18	38.84
4.63         6.62         9.62         18.26         6.63         9.62         18.26         6.63         9.62         18.26         5.27.9         2.27.9         2.88         4.28         6.73         8.63         1.43         2.86         6.63         9.62         1.43         2.86         2.27.9         2.88         4.28         5.11         7.47         1.49         2.86         2.27.9         1.48         1.47         1.88         2.87.0         1.67.0         2.86         1.67.0         2.88         2.87.0         2.88         2.87.0	\$15,000 under \$20,000	5.31	7.90	17.14	20.73	3.20	4 12	6.77	917	16 19	39 71	18 78	27 60
4.25         5.66         119.26         2.2.79         3.86         6.39         6.70         6.86         10.34         35.10         2.2.84           2.46         3.56         11.26         14.47         16.87         3.74         14.27         13.81         16.22         3.74         15.23         16.22         3.74         15.23         17.34         19.87         3.74         15.23         17.23	\$20,000 under \$25,000	4 83	6.52	15.75	18.31	3.62	4.96	9 9	9 62	18 26	99:39	24 22	34.92
2.64         3.56         1.256         14.40         2.89         4.28         5.12         7.34         14.27         2.951         1.02	\$25,000 under \$30,000	4.25	5.68	19 28	22.79	3.86	5.39	6 70	96 8	19.34	35 10	22.84	48 73
240         257         1447         1887         315         492         511         747         1397         2673         1678           151         214         1473         1887         315         492         511         740         1395         2536         1678         1778	\$30,000 under \$40,000	2.64	3.56	12.26	14 48	2.89	4.28	5.12	7 34	14 27	23.81	16 62	31.28
151         214         1733         1562         227         377         380         601         956         5346         1212           158         226         1736         438         566         700         "649         "181         1335           158         215         "69         438         566         700         "649         "181         1335           158         325         "8         258         447         694         "8         "181         "1936           20         173         "8         258         447         694         "8         "8         "8         "8           20         173         "8         259         447         694         "8	\$40,000 under \$50,000	2.40	3.57	14 47	18 87	3.15	4 92	5 11	7 47	13 97	26 73	16.79	25 66
1,71         2,52         -1,53         -1,636         2,36         4,38         5,06         7,00         -1,48         -1,18         1,35           1,56         2,51         2,22         2,69         4,45         6,01         -1 <td>\$50,000 under \$75,000</td> <td>1.51</td> <td>2 14</td> <td>12.93</td> <td>15 62</td> <td>2.27</td> <td>3.77</td> <td>3 80</td> <td>6 01</td> <td>9:56</td> <td>53 46</td> <td>12 12</td> <td>61.59</td>	\$50,000 under \$75,000	1.51	2 14	12.93	15 62	2.27	3.77	3 80	6 01	9:56	53 46	12 12	61.59
156         215         216         461         601          912          912           1,161         355          221         223         269         447         694          173          1738           2,01         336          223         322         494         941          1739          1739           1,17         320               1739          1739          1739          1739          1739          1739          1739          1739          1739           1739            1739           1739	\$75,000 under \$100,000	1.71	2 52	••17.35	••16.36	2.96	4 38	2 06	7.00	••6.48	**18.81	13 35	40.93
151         355          221         280         447         694           1736           201         325          263         372         490         629           1736           201         325          326         490         516         722           1736           094         224           173         356         590         494         941           1736           094         1224           160         282         344           1736           094         1236           160            1750           094         1236           160	\$100,000 under \$200,000	1.56	2.15	:		2 32	2.69	4 61	6.01	:	:	**9 12	••20 86
1,78         325	\$200,000 under \$500,000	1.61	3.55	:	*	221	2.80	4 47	6.94	;	:	:	;
201         336          322         450         515         732          1080           1/5         326           326         549         444         941           1080           034         123           160         282         168         054            2704           034         123	\$500,000 under \$1,000,000	1.78	325	;	:	2.63	3.72	2 00	6 2 9	:	:	17.38	49 80
1,75         320          1,79         590         454         941          2704           0.94         224           179         351         263         344           1511           0.91         1.23  <	\$1,000,000 under \$1,500,000	2.01	3.38	:	:	3.22	4 50	5 15	7.32	:	:	19.80	39.86
034         224          179         351         263         3,44          151           031         1,23          1,23          1,60         2,82         1,88         0.51          155           1,68            1,60         2,82         1,88           35.59           0,68 <td< td=""><td>\$1,500,000 under \$2,000,000</td><td>1.75</td><td>3.20</td><td>:</td><td>:</td><td>3.26</td><td>5.90</td><td>4.94</td><td>9.41</td><td>:</td><td>:</td><td>27.04</td><td>49,76</td></td<>	\$1,500,000 under \$2,000,000	1.75	3.20	:	:	3.26	5.90	4.94	9.41	:	:	27.04	49,76
0.91         1.29          1.60         2.82         1.86         0.51          35.59           -         -         -         -         -         -         -         -         -         35.59           0.68         0.89         5.79         7.81         0.64         1.16         1.68         2.32         4.23         18.66         5.07           35.33         10.24         -         -         -         -         -         -         -         -         -           7487         86.43         -         -         -         -         -         28.01         3.865         54.35         52.24         22.06         63.35         26.27           2487         10.24         1.78         1.34         23.45         5.35         6.62         12.35         20.99         40.64         26.49           1.48         1.096         2.216         6.73         10.24         14.81         19.87         26.49         16.64           2.48         1.99         2.23.6         6.66         12.35         22.36         26.69         34.74         5.20         29.69         40.64         20.49         16.44	\$2,000,000 under \$5,000,000	0.94	2 24	:	:	1.79	3.51	2 63	3.44	:	:	15.11	28.30
-         -	\$5,000,000 under \$10,000,000	0.91	1.29	:	:	1.60	2.82	1.88	0.51	:	:	35.59	19 18
0.68         0.89         5.79         7.81         0.84         1.16         1.68         2.32         4.23         16.49         91.53         16.66         5.07           35.33         1024         —         —         37.68         28.05         29.53         15.49         91.53         91.53         91.53           74.87         85.43         —         —         28.91         67.60         63.35         26.27         22.66         63.35         26.27         22.66         63.35         26.27         22.66         63.35         26.27         22.66         63.57         26.27         22.66         63.57         26.27         22.66         63.57         26.49         26.24         22.66         63.57         26.49         26.24         22.66         63.57         26.49         40.54         40.54         40.54         40.54         40.54         40.54         26.49         40.54         26.49         40.54         26.49         40.54         26.49         40.54         26.49         40.54         26.49         40.54         26.49         40.54         26.49         40.54         26.49         40.54         26.49         40.54         26.49         40.54         26.49         40.54	\$10,000,000 or more	ı	1	:	:	ı	1	1	;	:	:	t	1
35.33         1024          -         37.88         28.05         29.53         15.49         91.53         91.53         91.53           74.87         85.43          -         -         -         -         -         -         -         -         -         91.53         91.53         91.53         91.53           24.83         34.56         -         <	axable returns, total	0.68	0.89	5.79	7.81	0.84	1.18	1.68	2.32	4.23	18.66	5.07	26.80
74 87         86.43          -	No adjusted gross income	35.33	10 24	ı	1	37.88	28.05	29 53	15 49	91.53	91 53	91.53	91.53
24 83         34.56         37.72         42.18         8.37         10.31         23.50         24.76         29.19         67 60         40.64         26.49           11 29         20.08         21.01         23.75         5.35         6.65         12.53         18.39         20.99         40.64         26.49           7.54         10.98         22.36         26.60         5.15         6.65         12.53         18.39         20.99         40.64         26.49           6.24         8.41         19.92         2.66         5.15         6.73         10.24         14.81         19.87         55.22         23.66           5.19         7.01         20.42         23.43         5.15         7.70         9.14         13.32         21.46         68.17         28.44           5.19         7.01         2.04         3.44         5.20         5.96         8.54         14.11         35.62         26.20           2.53         3.67         3.44         5.20         5.96         8.54         14.11         36.52         26.20           1.53         2.18         3.44         5.20         5.96         8.24         14.11         36.8         17.09 </td <td>\$1 under \$5,000</td> <td>74 87</td> <td>85.43</td> <td>;</td> <td>1</td> <td>28.91</td> <td>33.65</td> <td>54 35</td> <td>52.24</td> <td>22 65</td> <td>63 35</td> <td>26.27</td> <td>33 76</td>	\$1 under \$5,000	74 87	85.43	;	1	28.91	33.65	54 35	52.24	22 65	63 35	26.27	33 76
1129         20.08         21.01         23.75         5.35         6.65         12.53         18.39         20.99         40.64         26.49           7.54         10.98         22.36         26.60         5.15         6.73         10.24         14.81         1987         55.22         23.66           6.24         8.41         19.92         23.43         5.34         7.70         9.14         13.32         21.46         68.17         23.66           5.19         7.01         20.42         23.98         5.24         7.70         9.14         13.32         21.46         68.17         28.44           5.19         7.01         20.42         23.98         5.22         7.58         8.59         12.06         22.13         35.62         26.20           2.97         14.77         19.46         3.43         5.48         5.29         14.11         23.00         16.80           1.53         2.18         15.73         2.34         3.93         3.86         6.11         9.65         53.65         17.09           1.51         2.54         1.15         2.34         3.93         2.69         7.09         7.648         7.19         7.11	\$5,000 under \$10,000	24 83	34.56	37.72	42.18	8.37	10.31	23.50	24 76	29.19	09 29	40 54	63.07
7.54         10.98         22.36         26.60         5.15         6.73         10.24         14.81         19.87         55.22         23.66           6.24         84.1         19.92         23.43         5.34         7.70         9.14         13.32         21.46         68.17         28.44           5.19         7.01         20.42         23.36         5.22         7.56         8.59         12.06         22.13         35.62         26.20           2.93         3.77         12.81         15.18         3.44         5.20         5.96         8.25         14.87         25.45         17.09           2.57         3.67         3.43         5.20         5.96         8.25         14.87         25.45         17.09           1.53         2.18         3.44         5.20         5.96         8.34         14.11         23.00         16.80           1.53         2.18         3.45         5.20         4.42         5.08         6.11         3.64         7.10           1.57         2.54         1.57         2.31         2.46         7.10         1.648         1.336         12.12           1.57         2.54         2.54         2.54	\$10,000 under \$15,000	11 29	20.08	21.01	23 75	5.35	6.65	12 53	18.39	20.99	40.64	26.49	35.68
6.24         8.41         1992         23.43         5.34         7.70         9.14         13.32         21.46         68.17         28.44           5.19         7.01         20.42         23.38         5.22         7.58         8.59         12.06         22.13         35.62         26.20           2.93         3.77         12.81         15.18         3.44         5.20         5.96         8.25         14.87         25.45         17.09           2.57         3.67         14.77         19.46         3.43         5.26         8.26         14.87         25.45         17.09           1.53         2.18         5.20         5.26         8.26         8.24         14.11         23.00         16.80           1.57         2.18         15.73         2.34         3.93         3.88         6.11         9.65         53.95         12.12           1.57         2.16         1.53         2.69         4.62         6.08         1.64         13.35         17.38           1.79         3.26         1.263         3.72         5.01         6.34         1.90         1.71         1.71         2.48         7.10         1.93         14.18         17.01	\$15,000 under \$20,000	7.54	10.98	22.36	26 60	5.15	6.73	10.24	14.81	19.87	55.22	23 66	69.09
5.19         7.01         2042         23.98         5.22         7.58         8.59         12.06         22.13         3.562         26.20           2.93         3.77         12.81         15.18         3.44         5.20         5.96         8.25         14.87         25.45         17.09           2.57         3.67         14.77         19.46         3.43         5.48         5.62         8.34         14.11         23.00         16.80           1.53         2.18         15.73         2.34         3.83         3.86         6.11         9.65         53.95         12.12           1.72         2.54         17.37         16.36         2.97         4.42         5.08         7.09         16.48         18.12         13.35           1.57         2.16         1.7         2.21         2.81         4.48         7.10         1.81         13.35         17.38           1.79         3.26         1.63         2.46         7.10         1.90         1.71         2.48         1.90         14.46         1.71         1.71         2.48         1.90         1.418         17.01         1.71         1.74         2.91         9.33         14.18         17.01	\$20,000 under \$25,000	6.24	8.41	19.92	23 43	5.34	7.70	9.14	13.32	21,46	68.17	28 44	41.52
2 93         3.77         12.81         15.18         3.44         5.20         5.96         8.25         14.87         25.45         17.09           2 57         3 67         14.77         19.46         3.43         5.48         5.62         8.34         14.11         23.00         16.80           1.53         2.18         15.73         2.34         3.93         3.86         6.11         9.65         53.95         12.12           1.72         2.18         17.37         16.36         2.34         3.88         6.11         9.65         53.95         12.12           1.57         2.16         17.37         16.89         2.93         2.69         4.62         6.08         18.91         13.35           1.61         3.57         2.81         4.48         7.10         18         17.38           1.79         3.29         1.63         2.01         6.34         1.90         17.38           2.48         3.24         9.90         11.61         1.01         1.71         2.48         7.10         1.93         14.18         12.01	\$25,000 under \$30,000	5.19	7.01	20.42	23.98	5.22	7.58	8.59	12 06	22.13	35 62	26 20	49.44
257         367         1477         1946         3.43         5.48         5.62         8.34         1411         23.00         16.80           1.53         2.18         12.38         15.73         2.34         3.93         3.86         6.11         9.65         53.95         12.12           1.72         2.54         17.37         16.36         2.97         4.42         5.08         7.09         16.48         18.91         13.35           1.57         2.16         1.73         2.23         2.69         4.62         6.08         1.69         1.912         1.912           1.79         3.26         1.         2.21         2.81         4.48         7.10         1.91         1.912         1.912           0.91         0.99         1.         1.63         2.00         2.46         1.90         1.90         1.4.66           2.46         3.24         3.24         3.34         1.61         1.71         2.48         2.91         9.33         14.18         12.01	\$30,000 under \$40,000	2 93	3.77	12.81	15.18	3.44	5.20	5.96	8 25	14.87	25.45	17.09	32.89
1.53         2.18         12.98         15.73         2.34         3.83         3.86         611         9.65         53.95         12.12           1.72         2.54         .17.37         .16.36         2.97         4.42         5.08         7.09         .16.48         .16.91         13.35           1.57         2.16         .1.7         2.33         2.69         4.62         6.08         .1.69         .1.91         .1.91           1.51         3.26         .1.21         2.81         4.48         7.10         .1.91         .1.91         .1.38           0.91         0.99         .1.61         1.63         2.00         2.46         1.90         .1.90         .1.66           2.46         3.24         3.34         3.90         11.61         1.01         1.71         2.48         2.91         9.33         14.18         12.01	\$40,000 under \$50,000	2 57	3 67	14.77	19 46	3.43	5.48	5 62	8.34	14 11	23 00	16 80	26.38
1.72         2.54         "17.37         "16.36         2.97         4.42         5.08         7.09         "6.48         "18.91         13.35         "13.55           1.57         2.16         "         "         2.33         2.69         4.62         6.08         "         "         "9.12           1.51         3.57         "         "         2.21         2.81         4.48         7.10         "         "         "           1.79         3.26         "         "         2.53         3.72         5.01         6.34         "         "         17.38           0.91         "         "         1.63         2.00         2.46         1.90         "         "         14.66           2.48         3.24         9.90         11.61         1.01         1.71         2.48         2.91         9.33         14.18         12.01	\$50,000 under \$75,000	1.53	2.18	12.98	15.73	2.34	3.93	3.88	6 11	9.65	53.95	12.12	61 60
1.57         2.16          2.33         2.69         462         6.08           1.912	\$75,000 under \$100,000	1.72	2.54	**17.37	••16.36	2.97	4.42	5.08	7.09	**6.48	••18.91	13.35	40 93
1.61         3.57          2.21         2.81         4.48         7.10              1.79         3.26           2.63         3.72         5.01         6.34          17.38           0.91         0.99          1.63         2.00         2.46         1.90          14.66           2.48         3.24         9.90         11.61         1.01         1.71         2.48         2.91         9.33         14.18         12.01	\$100,000 under \$200,000	1.57	2.16	:	:	2.33	2.69	4 62	6.08	:	:	••9.12	20.86
1.79         3.26          2.63         3.72         5.01         6.34          17.38           0.91         0.99          1.63         2.00         2.46         1.90          14.66           2.48         3.24         9.90         11.61         1.01         1.71         2.48         2.91         9.33         14.18         12.01	\$200,000 under \$500,000	1.61	3.57	:	:	2.21	2.81	4.48	7.10	:	:	:	:
0.91         0.99         "         1.63         2.00         2.46         1.90         "         14.66           2.48         3.24         9.90         11.61         1.01         1.71         2.48         2.91         9.33         14.18         12.01	\$500,000 under \$1,000,000	1.79	3.26	:	:	2.63	3.72	5.01	6.34	:	:	17.38	49.80
2.48 3.24 9.90 11.61 1.01 1.71 2.48 2.91 9.33 14.18 12.01	\$1,000,000 or mare	0.91	0.99	:	:	1.63	2.00	2.46	1.90	:	*	14.66	31.45
	iontaxable returns, total	2.48	3.24	9:90	11.61	1.01	1.71	2.48	2.91	9.33	14.18	12.01	18.24

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

					11	Sales of capital assets reported on Form 1040, Schedule D	3d on Form 1040,	Schedule D	۵			
Size of adjusted	Tax	Taxable net gain	Tax. net	Taxable net loss	Net capital gain before exclusion/ loss before limitation (post 5/5/03)	before exclusion/ tion (post 5/5/03)	Short	Short-term capital gain	Short-term capital loss	Short-term capital loss	Short-term capital gain (post 5/5/03)	term post 5/5/03)
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(32)	(36)
All returns, total	1.09	0.68	0.88	0.93	1.36	0.87	1.71	1.65	1.28	96:0	2.35	2.66
No adjusted gross income	5.66	2.75	2.28	2.42	7.36	3.80	8.04	4.13	3.55	2.62	8.79	9.92
\$1 under \$5,000	5.61	15.38	4.11	4.09	7.14	20.71	8.68	18.63	5.92	7.98	12.70	33.58
\$5,000 under \$10,000	5.97	10.30	4.62	4.79	7.63	14.49	9.58	15.41	6.92	7.95	12.31	24.74
\$10,000 under \$15,000	6.03	9.04	4.57	4.87	7.91	13.31	9.03	16.98	7.40	8.36	14.18	23.23
\$15,000 under \$20,000	5.25	8.04	4.89	5.12	6.79	10.33	9.07	24.74	7.47	8.27	13.22	24.11
\$20,000 under \$25,000	5.85	9.03	5.29	2.67	7.44	11.24	10.19	18.42	7.56	8.58	15.45	33.56
\$25,000 under \$30,000	6.46	11.25	5.38	5.80	8.32	17.05	10.27	19.80	8.13	8.10	13.73	19.95
\$30,000 under \$40,000	4.61	7.55	3.84	4.17	5.89	11.76	7.44	13.76	5.75	6.38	10.19	20.57
\$40,000 under \$50,000	4.47	7.58	3.85	4.20	5.45	10.51	6.98	13.58	5.69	5.35	10.10	17.87
\$50,000 under \$75,000	3.06	4.94	2.65	2.89	3.83	6.42	4.80	9.46	4.02	4.13	6.85	12.19
\$75,000 under \$100,000	3.53	5.47	3.09	3.38	4.35	7.12	5.59	11.60	4.55	4.55	7.70	12.62
\$100,000 under \$200,000	2.44	3.14	2.13	2.28	2.98	4.15	3.66	6.77	2.96	2.96	4.94	7.60
\$200,000 under \$500,000	1.92	2.65	1.76	1.83	2.25	3.28	2.80	6.27	2.16	2.67	3.79	7.96
\$500,000 under \$1,000,000	1.98	2.57	1.91	1.96	2.21	3.20	2.69	5.80	2.05	2.82	3.49	7.19
\$1,000,000 under \$1,500,000	2.06	2.66	2.25	2.29	2.32	3.27	2.72	5.28	2.24	3.02	3.75	10.03
\$1,500,000 under \$2,000,000	1.80	2.55	2.09	2.12	2.02	3.06	2.39	5.85	2.03	3.32	3.28	9.21
\$2,000,000 under \$5,000,000	0.95	1.20	1.22	1.23	1.08	1.49	1.29	2.90	1.09	1.78	1.80	4.01
\$5,000,000 under \$10,000,000	0.86	0.83	1.32	1.34	0.93	1.00	1.12	1.53	1.06	1.22	1.62	1.37
\$10,000,000 or more	l	ŀ	i	ı	ı	1	ı	1	ı	ı	ı	:
Taxable returns, total	1.19	0.69	1.05	1.13	1.46	0.88	1.86	1.71	1.51	1.18	2.63	2.84
No adjusted gross income	21.51	4.27	21.92	22.78	23.68	4.72	14.22	5.78	22.21	11.41	32.68	6.43
\$1 under \$5,000	8.45	12.28	17.30	17.91	9.76	15.53	15.65	25.75	23.36	40.85	43.70	58.21
\$5,000 under \$10,000	9.65	13.82	11.10	12.71	11.35	18.22	18.90	33.92	17.91	23.99	28.09	43.11
\$10,000 under \$15,000	8.58	12.22	7.22	7.76	11.10	17.45	14.10	22.33	12.20	16.43	25.55	41.58
\$15,000 under \$20,000	6.63	10.49	6.50	6.82	8.40	13.03	11.52	20.82	10.10	12,91	18.24	33.93
\$20,000 under \$25,000	6.78	9.87	6.40	96.9	8.67	12.58	11.68	21.73	9.50	12.49	18.55	45.31
\$25,000 under \$30,000	7.31	12.32	6.32	6.89	9.43	20.26	11.63	21.41	9.88	10.41	17.12	27.66
\$30,000 under \$40,000	5.06	8.62	4.19	4 58	6.40	13.69	8.34	16.30	6.41	8.05	11.46	25.61
\$40,000 under \$50,000	4.66	8.14	4.07	4.45	5.69	11.33	7.37	15.33	6.03	5.99	10.77	20.59
\$50,000 under \$75,000	3.11	5.13	2.70	2.95	3.91	6 70	4.88	9.74	4.12	4.57	96.9	12.38
\$75,000 under \$100,000	3.56	5.59	3.11	3.41	4.40	7.28	5.64	11.09	4.60	4.82	7.81	12.88
\$100,000 under \$200,000	2.45	3.15	2.14	2.29	2.99	4.17	3.67	6.84	2.98	3.05	4.95	7.72
\$200,000 under \$500,000	1.93	2.66	1.76	1.83	2.25	3.29	2.80	6.41	2.16	2.73	3 79	8.03
\$500,000 under \$1,000,000	1.98	2.58	1.91	1.96	2.21	3.21	2.69	5.86	2.05	2.86	3.49	7.45
\$1,000,000 or mare	0.91	0.43	1.14	1.15	1.02	0.56	1.22	76.0	1.03	1.06	1.72	1.32
Nontaxable returns, total	2.98	3.23	1.68	1.67	3.92	4.64	4.36	6.05	2.43	1.98	5.22	7.36
Footnotes at end of table.												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

					Sales of capital a	issets reported on	Sales of capital assets reported on Form 1040, Schedule D-continued	assets reported on Form 1040, Schedule Dcontinued				
Size of adjusted	Short-term loss carryover	-term rryover	Net short-term gain from sales of capital assets	m gain from otal assets	Net short-te sales of ca	Net short-term loss from sales of capital assets	Net short-term gain from sales of capital assets (post 5/	Net short-term gain from sales of capital assets (post 5/5/03) sales of capital assets (post 5/5/03)	Net short-te sales of capital as	Net short-term loss from of capital assets (post 5/5/03)	Short-term gain from other forms (2119, 4797, etc.)	gain from 19, 4797, etc.)
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	1.57	1.09	1.57	2.58	1.82	2.32	1.91	2.56	2.44	2,96	7.74	4.55
No adjusted gross income	4 11	2.72	6.30	5.40	5.89	7.31	77.7	6.87	9.19	11 29	30 41	10 01
\$1 under \$5,000	7.32	8.52	8.28	19 17	8.57	16.42	9.60	19 77	12 83	34.17	83 79	63 96
\$5,000 under \$10,000.	8.53	8 46	9.17	14.29	9.29	17.39	11.01	18.27	12.55	24.77	64 69	53 75
\$10,000 under \$15,000	9.38	8.84	8.32	14.42	10.59	15.48	10.05	17.16	15.31	23.22	83,49	95 28
\$15,000 under \$20,000	9 2 8	8.74	8.56	14.98	9.91	16.17	10.41	18.58	13.93	24.66	46 88	72.21
\$20,000 under \$25,000	9.30	9.26	9.30	2196	11.05	21.29	11.50	20.91	16 67	34 55	54 12	52 81
\$25,000 under \$30,000	10.64	8.71	9.81	19 86	10 85	15.43	11.90	31.64	14.37	22.14	40.71	55 91
\$30,000 under \$40,000	7.63	7 19	6.89	17.52	7 79	13 89	8.13	26.66	10 48	20 82	41.16	73 08
\$40,000 under \$50,000	79.7	5.71	6.77	12 34	7.53	11.63	8.31	15.04	10 49	18.96	40.78	34.52
\$50,000 under \$75,000	5.25	4.50	4.62	8.23	5.38	8.94	5 49	9.37	60:7	12.60	32.53	43.10
\$75,000 under \$100,000	6.34	6.46	5.20	17.86	5.98	9 15	90:9	11.29	98 2	12.77	26 33	39.75
\$100,000 under \$200,000	3.75	3.17	3.38	5.93	4.02	625	4 23	7.39	5 15	7.92	15.86	30.02
\$200,000 under \$500,000	2.63	2.94	2.51	6 50	3.09	5.63	3.03	7.36	3.99	8.53	12 09	22.13
\$300,000 under \$1,000,000	2.42	3.00	2.43	6.02	3.15	0.20	2.73	6.31	3.98	0.30	7.74	15.13
		:		1	?				!			
\$1,500,000 under \$2,000,000	2.34	3.60	2.26	6.15	2.76	6 75	2 47	8.56	3.47	10.37	6.47	15.96
\$2,000,000 under \$5,000,000	1.25	1.61	1.21	3.55	1.52	3.61	1.30	3.75	1.89	3 70	3.41	9.00
\$5,000,000 under \$10,000,000 \$10,000,000 or more	or.r	77.1	Ξ '	987	CS -	56.1	0 1	¥. 1	0 I	67.73	00.7	5.1
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Taxable returns, total	1.90	1.35	1.74	2.85	2.08	2.64	2.11	2.81	2.74	3.16	8.26	4.68
No adjusted gross income	24.03	12.18	28.86	11.65	28.82	5.48	32.38	17 29	37.33	7 05	•19.72	**3.53
\$1 under \$5,000	29.29	44 58	16.95	30.33	33.07	47.80	19.78	34.78	43.70	58.21	1	ı
\$5,000 under \$10,000	24.73	26 88	20 69	36.77	21.66	32 49	23.64	51 49	29.22	43.13	:	:
\$10,000 under \$15,000	15.78	17.36	13.31	22.82	17.58	30 28	15 93	25.97	29.00	43.59	99 95	99.95
\$15,000 under \$20,000.	13.27	14.48	10 75	19.09	13.02	21 72	13 03	23.97	19.25	34.52	54.80	94 41
\$20,000 under \$25,000	12.27	13.37	10.92	19 25	13 76	29.94	14.11	25.73	19.94	46.96	91.53	91 53
\$25,000 under \$30,000	13.50	11.58	11.31	19.02	13 19	1947	13.64	21.09	17.83	28.32	46.78	65.30
\$30,000 under \$40,000	8.82	9.34	7.81	23.93	8.63	17.47	906	33.49	11.88	26.04	46 43	76.01
\$40,000 under \$50,000	8.13	6.43	7.18	14.22	8.00	13.07	888	17.69	11 25	21 68	35.00	35.85
	i	00:5	7):+	0.50	n i	0000	5	0	77.		0000	
\$75,000 under \$100,000	6.44	6.91	5.27	18.67	6.02	9.52	6.11	11.65	7.96	13.04	27.02	40 63
\$100,000 under \$200,000	3.77	3.27	3.40	6.01	4.04	6.35	4.25	7.54	5.16	7.96	15.98	30 26
\$200,000 under \$500,000	2.63	3.00	2.52	6.57	3.09	5.86	3.03	7.44	3.99	8.60	12.15	22.39
\$300,000 under \$1,000,000	2.42	3.09	2,43	6.83	2.92	6.33	2.75	5.82	3.75	8.39	2.98	2.46
Nontaxable returns total	2 84	200	0.20		2. 2.	4 04	8 2 8	79.5	5.36	4.5	21.64	19 14
				Agric		10.						

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

					Sales of capital a	Sales of capital assets reported on Form 1040, Schedule D-continued	Form 1040, Sched	ule D-continued				
Size of adjusted	Short-term loss from other forms (4684, 6781, and 882	Short-term loss from other forms (4684, 6781, and 8824)	Short-term gain from other forms (2119, 4797, etc.)(post 5/5/03)	gain from other forms 97, etc.)(post 5/5/03)	Short-term loss from other forms (4684, 6781, and 8824)(post 5/5/03)	om other forms 824)(post 5/5/03)	Net short-term partnership/ S-corp gain	partnership/ gain	Net short-term partnership/ S-corp loss	rt-term partnership/ S-corp loss	Net short-term partnership/ S-corp gain (post 5/5/03)	partnership/ post 5/5/03)
gross income	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(26)	(57)	(58)	(65)	(09)
All returns, total	9.04	5.78	8.88	4.78	10.60	7.38	3.53	1.77	4.98	4.29	3.79	1.76
No adjusted gross income	26.52	11.24	37.11	10.62	29.55	16.40	13.60	4.29	16.88	13.31	14.46	4.87
\$1 under \$5,000	48.51	62.84	98.79	52.04	64.46	75.61	22.28	31.05	36.66	44.52	27.30	32.49
\$5,000 under \$10,000	61.75	93.45	69.09	56.94	78.55	93.84	24 66	34.76	34.51	43.67	31.18	38.00
\$10,000 under \$15,000	53.21	48.07	81.32	47.35	55.84	55.44	31.23	37.72	30.47	52.37	39.17	53.83
\$15,000 under \$20,000	48.19	66.54	55.11	78.73	90.57	75.69	29.06	80.62	33.93	42.60	40.21	44.88
\$20,000 under \$25,000	93.78	82.15	54.24	50.67	99.20	66.83	28.82	50.28	32.30	45.21	40.79	50.79
\$25,000 under \$30,000	93.61	72.03	53.33	85.69	94.90	72.60	24.69	52.59	33.80	51.02	26.49	66.74
\$30,000 under \$40,000	42.20	60.50	40.31	77.57	64.66	72.82	20.08	28.80	25.54	72.09	20 96	36.48
\$40,000 under \$50,000	44.17	59.03	54.16	41.11	58.87	58.10	18.39	33.27	26.21	42.63	20.78	35.34
\$50,000 under \$75,000	27.33	27.20	38.36	37.05	35.35	37.03	12.04	25.63	18.70	25.02	14.76	22.88
\$75,000 under \$100,000	49.86	38.50	28.37	39.44	65.12	45.64	15.08	30.26	18.84	23.76	16.59	28.57
\$100,000 under \$200,000	20.94	24.82	18.64	37.03	24.39	36.60	7.45	12.77	10.34	15.45	8.33	13.09
\$200,000 under \$500,000	16.26	22.99	13.31	24.77	17.02	25.64	4.98	10.25	69.9	12.22	5.23	11.01
\$500,000 under \$1,000,000	7.84	19.01	10.43	19.49	8.61	18.28	3.55	8.08	5.25	18.08	3.83	8.95
\$1,000,000 under \$1,500,000	69.9	13.64	8.07	16.03	7.46	23.32	3.16	6.29	4.87	10.61	3.30	6.70
\$1,500,000 under \$2,000,000	5.81	15.40	96'9	16.05	6.41	19.89	2.81	7.71	4.34	9.29	2.97	77.7
\$2,000,000 under \$5,000,000	2.63	7.65	3.56	10.06	2.82	14.52	1.33	3.40	2.28	5.37	1.40	3.51
\$5,000,000 under \$10,000,000	1.67	3.56	2.49	4.56	1.82	4.31	1.09	1.26	1.82	1.72	1.13	1.31
\$10,000,000 or more	ı	1	1	ı	1	1	1	ı	1	ı	1	ł
Taxable returns, total	10.25	5.10	9.39	4.89	11.69	7.43	3.75	1.69	5.40	4.76	3.99	1.86
No adjusted gross income	12.80	1.88	19.91	0.78	75.65	13.86	37.26	4.78	38.06	11.90	39.63	29.9
\$1 under \$5,000	1	1	ı	ı	ı	1	35.32	49.46	78.22	80.21	40.99	51.91
\$5,000 under \$10,000	97.36	71.70	ı	1	99.80	99.80	34.90	52.41	81.95	98.16	44.10	57.59
\$10,000 under \$15,000	99.97	76'66	ı	ı	1	ı	48.25	59.76	46.11	84.31	68.76	85.29
\$15,000 under \$20,000	92.54	93.95	57.37	79.10	98.35	98.35	43.44	95.88	42.51	55.55	75.21	87.56
\$20,000 under \$25,000	97.15	88.54	91.53	91.53	99.95	99.95	37.15	72.72	38.65	61.25	52.52	96.98
\$25,000 under \$30,000	98.01	81.98	60.53	76.24	99.95	99.95	30.23	62.36	40.16	62.31	32.42	70.14
\$30,000 under \$40,000	47.27	52.91	44.61	80.16	67.29	78.69	21.75	39.27	27.77	73.77	22.89	38.97
\$40,000 under \$50,000	53.42	62.33	54.31	42.66	63.76	66.78	19.94	31.99	27.43	50.20	22 31	31.38
\$50,000 under \$75,000	29.02	31.38	39.50	38.50	36.71	38.79	12.32	30.48	19.79	27.47	15.39	26.61
\$75,000 under \$100,000	50.43	40.47	28.45	39.63	66.23	47.31	15.45	34.70	19.30	23.97	17.07	32.35
\$100,000 under \$200,000	21.46	28.57	18.82	37.47	25.09	44.64	7.54	13.61	10.38	17.49	8.44	14.01
\$200,000 under \$500,000	16.42	23.33	13.38	25.03	17.18	26.05	5.00	11.03	6.72	13.32	5.25	11.96
\$500,000 under \$1,000,000	7.88	19.71	10.45	19.52	8.66	18.99	3.56	8.28	5.26	19.36	3.84	9.15
\$1,000,000 or more	2.13	3.04	2.95	2.48	2.26	4.63	1.25	1.03	2.05	1.77	1.30	1.12
Nontaxable returns, total	18.17	16.01	25.33	21.83	23.83	22.26	10.47	9.78	12.93	9.87	12.01	5.49
Footnotes at end of table.												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

					Sales of capital as	ssets reported on	Sales of capital assets reported on Form 1040, Schedule D-continued	ule Dcontinued	pe			
Size of adjusted	Net short-term partnership/ S-corp loss (post 5/5/03)	n partnership/ (post 5/5/03)	Long-term capital gain	term I gain	Long-term capital loss	term Hoss	Long-term capital gain (post 5/5/03)	-term post 5/5/03)	Net long-ter sales of cap	Net long-term gain from sales of capital assets	Net long-ter sales of ca	Net long-term loss from sales of capital assets
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(61)	(62)	(63)	(64)	(65)	(99)	(29)	(89)	(69)	(70)	(71)	(72)
All returns, total	6.26	3.51	1.13	0.70	0.94	0.76	1.10	0.84	1.36	1.01	1.20	1.41
No adjusted gross income	21.66	1581	551	3 00	2 44	2.06	4 87	3.36	6.56	371	3 58	4 08
\$1 under \$5,000	62 46	64.0	5.95	17.36	4.34	5 44	5 76	15.69	6 92	20.34	5 69	9.55
\$5,000 under \$10,000.	48 86	61.98	6 10	10.94	4 85	5 4 1	5.99	11 52	7.14	10 41	6 03	7.82
\$10,000 under \$15,000	37 64	84 52	6 28	10 68	4.82	541	6.13	11 76	7.21	12.01	5 98	16 18
\$15,000 under \$20,000	38.21	06 99	5 54	8.55	5 09	561	5.58	9 32	6 87	10 24	6:39	8 79
\$20,000 under \$25,000	40.37	77 73	6.10	9 15	5 58	5 99	6 23	9.92	7 47	11 91	7.18	951
\$25,000 under \$30,000	43.00	35.39	6 67	12.01	5.75	6 04	7.04	14.47	8.12	15 26	7 03	8 11
\$30,000 under \$40,000	39 75	41.86	4.91	7.85	4 04	4 51	4 84	09 6	6.02	9.25	5.04	7 33
\$40,000 under \$50,000	32.48	41.04	4.58	7.83	4 11	4.39	4 55	9.27	5.62	10.23	4.96	6.82
\$50,000 under \$75,000	24 97	31 99	3.22	5.09	2.81	3 05	3 24	5 68	3.93	6.25	3 44	4.64
\$75,000 under \$100,000	31.09	39.42	3.69	5 63	3.30	3 49	3 68	7.75	4.48	7.33	4.02	5 40
\$100,000 under \$200,000	13.31	27 10	2.51	321	2 25	2.39	2 45	3.85	2.98	4.50	2 79	3 87
\$200,000 under \$500,000.	8.38	15.88	1.93	2 66	1.86	2 2 2	1 80	3.06	2.29	3.75	2.24	3.44
\$500,000 under \$1,000,000	6.17	12.06	1.97	2 59	2.00	2.47	1.78	3.02	2 2 4	3 70	2 31	3.83
\$1,000,000 under \$1,500,000	5 63	12.25	2.04	271	2 35	2.88	1.90	3.12	2.36	4 02	2.57	4.30
\$1,500,000 under \$2,000,000	4.95	16.27	1.80	2.57	2.16	3 12	1.69	3.03	5.09	3 83	2 38	4 23
\$2,000,000 under \$5,000,000	2.59	7.26	0 94	1 23	127	174	0.89	1.43	1.12	2.02	1.31	3.40
\$5,000,000 under \$10,000,000	2.02	1 82	0.86	0.86	1.35	135	0.84	0.98	66:0	1.33	1.28	1.19
\$10,000,000 or more	1	ı	ı	ı	ı	ì	1	t	1	1	t	I
Taxable returns, total	6.64	3.64	1.23	0.72	1.12	96.0	1.20	98'0	1,49	1.05	1.39	1.55
No adjusted gross income	47.61	9.34	20 94	4 45	23.15	4 89	20.30	5.09	28.90	5 73	30.47	34 75
\$1 under \$5,000.	ı	1	9 02	13.95	17 47	24 78	9 39	15.02	11 58	15.58	22.51	34 74
\$5,000 under \$10,000	99.84	98.78	991	14.55	11 47	16 62	10.35	17.64	11 29	14.92	14 22	23.95
\$10,000 under \$15,000	48.62	93 28	8 97	16.51	7.53	9.41	9 15	18 48	10.67	17.31	9.11	14 07
\$15,000 under \$20,000	47.38	97.18	86.9	11 22	92 9	7.89	7 03	11 44	8.56	12.78	8.46	12.28
\$20,000 under \$25,000	50 40	96.80	7.16	10.08	6.73	8.07	7.35	11.65	8 76	12.92	8.74	12.41
\$25,000 under \$30,000	52.71	60.02	7.49	13.52	6.73	7.84	8.14	18.03	9.15	17 13	8.25	10.84
\$30,000 under \$40,000	42.45	56.03	5.35	8.75	4 40	5:35	527	11.30	651	10.17	5.48	8.51
\$40,000 under \$50,000.	35.43	41 80	4 78	8.34	4 37	4.95	4.78	10.03	5.92	10 83	5.27	7 24
\$50,000 under \$75,000.	25.51	41.12	3.28	5.33	2.87	3.28	3.31	6.01	4.00	6.51	3.51	4 92
\$75,000 under \$100,000	31.74	44.64	3.72	5.79	3.33	3.71	3.72	8.10	4.53	7.49	4,06	587
\$100,000 under \$200,000.	13.37	31.05	2.52	3.23	2.26	2 44	2.45	3.89	2.99	4.55	2 79	3 93
\$200,000 under \$500,000	8 41	16 47	1.94	2.68	1.86	2.28	1.81	3.08	2.30	3.79	2 2 4	3 49
\$500,000 under \$1,000,000	6.18	13.54	1.97	2.60	2.00	2.50	1.78	3.04	2.25	3.72	2.31	3.87
\$1,000,000 or more	2.34	1.81	0.30	0.45	1.19	1.12	0 84	0.54	1.06	0.70	1.25	1.61
Nontaxable returns, total	18.92	11.40	3.06	3.24	1.78	1.50	2.81	3.60	3.57	4.01	2.41	3.37
			-									

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Long-term gain from other forms (2119, 4797, etc.)(post 5/5/03) 27.18 77.03 37.58 25.98 18.68 20.22 11.12 16.35 18.30 4.98 5.20 5.35 5.19 2.68 37.37 6.29 5.01 1.26 7.03 28.93 6.24 18. 1.76 Amount 5.17 26.29 19.99 10.28 11.33 10.66 90.85 20.54 1.47 1.7 (84) Number of 11.13 12.16 8.59 14.10 14.86 15.48 10.55 90.8 4.84 3.52 2.99 2.77 1.45 39.02 24.84 18.36 15.67 18.43 7.85 8.26 4.86 3.53 3.08 21.77 7 44 2.58 24.06 70.67 12.91 11.81 5.71 2.34 (83) Long-term loss from other forms (4684, 6781, and 8824) 29.16 62.73 58.85 54.50 56.02 25.55 25.76 21.28 14.45 17.75 99.80 91.12 65.12 93.32 57.62 44.23 22.03 Amount 71.85 30.14 42.06 8.99 4.43 26.66 62.54 34.47 26.07 3.56 89.77 48.51 5.07 1.88 6.41 (82) Number of returns 53.22 51.86 94.97 39.94 48.02 54.09 22.54 3.39 99.80 92.77 43.35 53.53 29.36 23.03 9.45 17.98 62.45 62.62 28.93 17.87 8.63 11.56 20.06 99.97 87.41 99.29 54.64 9.49 (81) Sales of capital assets reported on Form 1040, Schedule D-continued 57.48 21.02 74.75 55.55 25.86 22.36 27.37 13 64 Long-term gain from other forms (2119, 4797, etc.) Amount 20.59 15.30 14.42 13.03 12.81 8.00 8.51 4.77 3.94 4.07 4.12 2.23 44 17.65 16.58 13.90 8.59 8.78 4.80 3.95 1.01 1.40 41.65 4.21 1.41 5.27 (80) Number of returns 35.15 19 29 13 50 11 96 9.62 10.30 12.50 8.67 8.62 6.54 2.88 2.63 2.40 1.06 43.62 12.35 14.48 9.94 9.20 6.22 6.68 3.95 2.89 2.62 1.15 1.88 6.62 6.32 5.91 2.08 22.87 1.50 11.23 (62) 5 22 5.39 3.65 2.49 2.60 2.95 4.28 2.95 1.47 1.13 9.39 6.20 6.05 3.95 2.86 2.56 2.64 Amount 6.31 6.47 4.34 2.81 10.74 18.70 11.82 9.63 4.55 1.78 2.41 6.91 7.61 35.21 9.71 0.91 (42) Long-term loss carryover Number of retums 5.93 6.23 6.26 7 62 5.18 5.42 2.72 5.06 2.05 2.34 2.08 1.18 1.18 10.16 8.49 8.78 5.73 5.75 4.22 2.72 2.06 2.05 1.12 1.16 3.17 5.24 6.94 1.38 22.64 24.09 15.07 8.67 (77) sales of capital assets (post 5/5/03) Amount 31.07 11.87 13.24 9.44 6.58 7.82 9.61 4.84 5.84 5.36 5.77 3.20 1.14 10.55 6.86 8.06 9.75 4.91 5.87 2.89 9.17 42.66 19.33 17.75 16.75 6.11 12.33 (92) Net long-term loss from Number of returns 8.46 7.95 8.65 6.68 6.54 4.42 5.15 3.63 2.76 2.76 2.95 1.49 22 45 25.75 19.20 11.95 11.53 11,18 6.89 4.50 5.23 3.64 2.76 1.42 1.59 5.20 9.69 9.41 2.74 1.41 11.63 7.31 1.81 (75)sales of capital assets (post 5/5/03) Amount 13.25 5.35 4.30 4.52 4.59 2.18 1.47 5.40 4.34 4.33 1.23 4.18 11.80 11.48 12.62 11.87 7.30 11,06 4.31 1.27 7.03 20.83 14.07 15.00 21.61 14.96 12.77 7.63 11.44 0.81 Net long-term gain from (74) Number of returns 8.05 8.28 9.33 6.54 6.28 4.42 4.93 3.29 2.47 2.37 2.47 2.19 1.17 1.02 12.69 12.29 9.73 10.69 7.09 4.50 3.30 2.48 1.10 33.06 12.53 9.84 6.67 4.97 3.90 7.56 1.64 1.51 7.31 (73) \$5,000,000 under \$10,000,000 \$1,500,000 under \$2,000,000. \$1,000,000 under \$1,500,000 \$2,000,000 under \$5,000,000 \$500,000 under \$1,000,000, \$500,000 under \$1,000,000 Size of adjusted gross income \$100,000 under \$200,000 \$200,000 under \$500,000 No adjusted gross income \$100,000 under \$200,000 No adjusted gross income \$200,000 under \$500,000 \$75,000 under \$100,000. \$75,000 under \$100,000. Nontaxable returns, total. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$75,000. \$10,000 under \$15,000 \$15,000 under \$20,000. \$20,000 under \$25,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$50,000 under \$75,000. \$5,000 under \$10,000 \$5,000 under \$10,000 Faxable returns, total \$10,000,000 or more \$1,000,000 or more \$1 under \$5,000. \$1 under \$5,000. All returns, total

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

					Sales of capital a	issets reported on	Sales of capital assets reported on Form 1040, Schedule D-continued	Jule D-continued				
Size of adjusted	Long-term loss ! (4684, 6781, and	Long-term loss from other forms (4684, 6781, and 8824)(post 5/5/03)	Net long-term partn S-corp gain	Net long-term partnership/ S-corp gain	Net long-term partr S-corp loss	Net long-term partnership/ S-corp loss	Net long-tern S-corp gain	Net long-term partnership/ S-corp gain (post 5/5/03)	Net long-tem S-corp loss (	Net long-term partnership/ S-corp loss (post 5/5/03)	Schedule D capital gain distributions	capital gain utions
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(85)	(98)	(87)	(88)	(88)	(06)	(91)	(95)	(63)	(94)	(56)	(96)
All returns, total	06'6	6.91	2.80	1.15	3.59	2.78	3.10	1.34	4.37	3.11	1.30	3.16
No adjusted gross income	25 20	13 31	11.42	4.37	13.23	2.54	13.39	4.48	17.35	2 17	5 48	9.52
\$1 under \$5,000	55.52	61.94	20.36	29 61	22.71	35.22	27.45	33.12	27 05	56 20	6.53	12 61
\$5,000 under \$10,000	78.55	93.84	22.23	31.60	19.18	31.13	24.06	36.56	25.37	33.77	6.84	14 28
\$10,000 under \$15,000	53.72	55.83	22.19	69.09	24.64	46.84	30 14	56.70	29.57	47.33	7.00	12.64
\$15,000 under \$20,000	68.30	70.74	18.41	25.55	20.83	27.87	21.55	29.07	26.34	37 96	677	16 58
\$20,000 under \$25,000	93 67	71.64	23.52	35 10	19.84	36 70	25.86	41.77	27.69	47.92	7.63	12.39
\$25,000 under \$30,000	67.27	82.98	23.80	27.78	20.43	41 30	30 24	39 64	25.80	58.52	8.59	25.49
\$30,000 under \$40,000	55 49	59.45	16.45	34.33	19.69	29.50	18.99	44.42	24 60	30.97	5.73	11.79
\$40,000 under \$50,000	46.70	55.56	13.96	22.23	17.64	26.34	15 19	24.05	24.99	38.30	5.41	20.48
\$50,000 under \$75,000	33.67	36.90	9.48	17.68	11.95	22.52	10.82	19 63	15 69	25 09	3.84	69 6
\$75,000 under \$100,000	35.50	39.31	10.95	18.99	12.48	18.44	12.71	21.26	16.41	24 29	4.54	11.56
\$100,000 under \$200,000	25.37	34.52	5.93	90'6	7.92	11.22	6.68	10.84	9.31	15.09	2.92	7.31
\$200,000 under \$500,000	14.37	29.34	3.65	6.81	4.95	787	4 02	8.19	5.81	8.92	2.15	8.85
\$500,000 under \$1,000,000	9.51	18.18	2.91	5 36	4 09	9.05	3 13	6 27	4 60	10.99	2.17	12.01
\$1,000,000 under \$1,500,000	8 08	24.34	2.74	5.10	3.98	7.13	2.94	2 80	4.35	8 93	2.28	6.61
\$1,500,000 under \$2,000,000	6.92	21.69	2.48	4.88	3.55	8.16	2.62	5.39	3.92	27.70	1.96	16.29
\$2,000,000 under \$5,000,000	3.19	16.79	1.20	2.23	1.95	4.51	1.28	2.55	2 11	5.51	1 07	9 46
\$5,000,000 under \$10,000,000	2.25	4.83	66:0	1.33	1.58	1.64	1.02	1.60	1.74	1.91	1.03	10.91
\$10,000,000 or more	1	ı	ı	1	1	1	ı	ı	ı	ı	ı	ı
Taxable returns, total	10.84	6.75	2.96	1.17	3.97	3.49	3.27	1.37	4.80	4.05	1.44	3.25
No adjusted gross income	81.17	17.08	26.86	4.28	15.31	24.16	23.08	4 68	16.48	20.51	19.90	2.94
\$1 under \$5,000	99:95	99.95	31.74	68.51	48.45	60.42	37 88	74.75	71.14	76.20	11.76	19 05
\$5,000 under \$10,000	08 66	08 66	29.70	44.01	41.83	69.82	28.48	47.80	50.32	80.08	14 19	29.53
\$10,000 under \$15,000	1	ı	37.10	93.49	42.91	56.00	46.30	86.29	43.59	71.23	10.54	20.65
\$15,000 under \$20,000	25.69	75.07	24 85	36.15	28.62	43.65	28.58	39.86	40.57	70.97	8.55	22.56
\$20,000 under \$25,000	99.95	99.95	28.55	41.91	23.44	43.26	33.37	48.41	32.59	59.52	8.70	14.39
\$25,000 under \$30,000	99.95	99.95	29.48	36.13	26.31	55.99	45 55	57 27	35.26	42.87	9.94	30 55
\$30,000 under \$40,000	55.89	59.65	18.26	45.55	21 22	39.28	21 09	57.39	27.12	40.15	6.21	13 07
\$40,000 under \$50,000	48.50	63.06	14.48	24.46	19.26	36.77	15.84	27.15	28.22	45.33	99.5	15 28
\$50,000 under \$75,000	33.89	38.65	9.74	19.67	12.31	26.64	11.20	22.24	16.30	30 64	3.90	10.11
\$75,000 under \$100,000	35.86	42.93	11.22	21.10	12.65	19.66	13.13	23.64	1673	27.23	4.59	11.79
\$100,000 under \$200,000	25 84	33.03	5.96	9.19	7.99	12.15	6.73	10.92	9.40	16.64	2.93	7.36
\$200,000 under \$500,000	14.45	29.65	3.66	6.91	4.96	8.47	4.03	8.30	5.82	10.11	2.16	8.87
\$500,000 under \$1,000,000	9.55	18.95	2:92	5.40	4.09	9.23	3.14	6.32	4.61	11.17	2.18	12.03
\$1,000,000 or more	2.69	5.26	1.1	69.0	1.80	1.97	1.18	62.0	1.92	4.63	1.02	4.32
Nontaxable returns, total	21.67	19.81	8.49	2.67	8.43	4.52	10.11	7.05	10.63	4.65	3.18	11.52
Footnotes at end of table.												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

		15		11								
	Sales of capital a	Sales of capital assetscontinued		Sale of property other than capital assets	Sale of property r than capital assets					Pensions and annuities	od annuities	
Size of adjusted	distributions	scredule D capital gain distributions (post 5/5/03)	Net	gain	Net loss	ssol	l otal taxable IRA distributions	ributions	To	Total	Taxable	ible
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(67)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(101)	(108)
All returns, total	1.44	3.19	3.03	3.64	3.04	3.74	1.23	2.12	99'0	1.18	69:0	1.04
No adjusted gross income	6.27	11.11	8.51	7.24	72.7	6.68	8.62	10.27	5.75	14.30	5.98	8.30
\$1 under \$5,000	7.29	14.74	22.17	27.60	20.14	35.50	8.09	10.90	4.92	15.86	5.13	7.55
\$5,000 under \$10,000	7.95	12.87	20.75	29.48	17.39	29.63	5.21	6.78	3.18	5.81	3.24	3.92
\$10,000 under \$15,000	7.84	12.26	16.69	21.20	18.48	28.95	4.58	6.17	2.64	4.63	2.68	3.24
\$15,000 under \$20,000	7.61	17.80	16.40	22.40	17.14	28.31	4.26	6.05	2.64	3.70	2.68	3.31
\$20,000 under \$25,000	8.84	14.32	16,14	31.38	18.27	34.47	5.11	7.26	2.98	7.41	3.04	3.87
\$25,000 under \$30,000	9.57	24.57	16.48	26.49	23.39	42.75	5.50	8.13	3.21	4.89	3.28	4.32
\$30,000 under \$40,000	6.36	13.74	12.62	16.78	13.88	21.81	4.00	6.03	2.33	3.95	2.42	3.24
\$40,000 under \$50,000	5.91	16.83	12.59	19.01	13.77	29.14	4.33	6.98	2.39	3.87	2.47	3.45
\$50,000 under \$75,000	4.27	13.14	9.01	12.51	10.23	15.58	3.08	5.02	1.75	2.80	1.82	2.61
\$75,000 under \$100,000	4.96	13.38	10.23	14.02	11.67	20.89	4.19	6.83	2.31	3.51	2.45	3.51
\$100,000 under \$200,000	3.16	6.92	7.46	10.53	6.94	12.04	3.64	5.72	2.08	3.12	2.26	3.04
\$200,000 under \$500,000	2.34	7.70	5.09	11.02	4.38	9:39	3.92	79'1	2.29	4.72	2.65	4.77
\$500,000 under \$1,000,000.	2.29	9.29	4.57	11.62	4.07	7.61	4.59	9.73	2.71	4.97	3.14	6.07
\$1,000,000 under \$1,500,000	2.45	8.82	4.36	10.39	3.77	8.81	5.37	15.49	3.04	6.48	3.57	8.42
\$1,500,000 under \$2,000,000	2.11	9.76	4.16	13.02	3.39	7.12	4.82	14.45	2.75	6.61	3.20	8.64
\$2,000,000 under \$5,000,000	1.18	13.35	2.15	8.29	1.78	4.62	2.86	7.27	1.56	3.97	1.80	7.16
\$5,000,000 under \$10,000,000	1.09	17.04	1.70	7.12	1.46	08.0	2.41	2.82	1.41	3.02	1.54	9.07
\$10,000,000 or more	1	ı	ı	ı	1	ŧ	1	ı	ı	ı	I	t
Taxable returns, total	1.58	3.45	3.48	4.14	3.52	4.00	1,39	2.31	0.75	1.20	62.0	1.12
No adjusted gross income	23.43	3.72	27.75	5.69	25.92	16.90	50.77	35.49	24.98	27.96	17.39	42.66
\$1 under \$5,000	12.88	20.87	70.15	56.40	48.21	64.38	53.02	54.88	29.00	32.12	29.00	33.87
\$5,000 under \$10,000	16.64	23.64	62.36	86.20	46.21	67.39	14.02	18.43	8.13	12.22	8.18	9.56
\$10,000 under \$15,000	11.87	17.79	35.70	40.64	28.81	48.00	69'9	9.12	3.80	5.22	3.84	4.52
\$15,000 under \$20,000	9 22	23.56	26.22	35.11	23.99	44.98	5.46	7.88	3.34	4.31	3.39	4.09
\$20,000 under \$25,000	10.08	16.62	20.52	39.24	25.88	50.79	5.65	7.99	3.34	4.76	3.40	4.17
\$25,000 under \$30,000	11.01	30.07	19.42	31.30	28.71	56.65	5.98	8.96	3.52	4.90	3.57	4.56
\$30,000 under \$40,000	6.88	15.34	14.88	21.15	16.44	26.95	4.14	6.22	2.45	3.87	2.54	3.35
\$40,000 under \$50,000	6.20	17.72	13.72	21.76	15.47	27.14	4.42	7.14	2.45	3.96	2.53	3.50
\$50,000 under \$75,000	4.34	13.67	9.52	13.07	10.51	17.18	3.11	5.09	1.76	2.72	1.83	2.62
\$75,000 under \$100,000	5.01	13.68	10.44	14.32	11.79	21.30	4.20	6.85	2.32	3.53	2.45	3.52
\$100,000 under \$200,000	3.17	96.9	7.47	10.69	7.00	12.40	3.65	5.74	2.08	3.13	2.26	3.05
\$200,000 under \$500,000	2.35	7.72	5.11	11.07	4.39	9.53	3.92	7.68	2.30	4.73	2.65	4.78
\$500,000 under \$1,000,000	2.30	9.31	4.58	11.64	4.08	7.68	4.60	9.75	2.71	4.98	3.15	6.08
\$1,000,000 or more	<del>.</del> .	5.69	1.94	3.85	1.67	2.22	2.69	7.40	1.46	2.88	1.71	4.00
Nontaxable returns, total	3.61	6.91	6.36	6.84	6.05	6.23	2.83	3.94	1.66	4.97	1.72	2.42
Footnotes at end of table.												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

						c	- 18.					
		r	Kent			Koy	Royalty			rarm rental	rental	
Size of adjusted	4 POL	Net income	Net loss nondeduc	Net loss (includes nondeductible loss)	N inco	Net income	2 0	Net Ios <b>s</b>	Z Ö	Net income	Z <u>Q</u>	Net loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	1.44	1.62	1.48	1.82	3.00	3.93	17.59	20.88	4.81	7.39	10.05	14.29
No adjusted gross income.	999	6.23	5.05	2 05	12 66	7.68	42.23	37 14	23 74	99 09	31 14	44 20
\$1 under \$5,000	8 71	15 15	9 62	21.31	20 25	31 92	99 11	28 66	22.65	26 16	40.91	63 82
\$5,000 under \$10,000.	6 82	9 13	8.29	11 67	15 65	39.67	71 41	98 85	16.74	19 65	57 24	73 78
\$10,000 under \$15,000	6.37	8 76	7.50	10.20	14 02	21 60	89 58	94 32	16 21	19.30	36 14	48 70
\$15,000 under \$20,000	6 43	80 6	7 26	10.05	12 83	23.56	82.97	94.33	15.97	19 82	39 45	53 86
\$20,000 under \$25,000.	6 65	9 82	99 /	10.12	14 86	23 16	57 66	81 21	17.56	27.47	37.32	62 21
\$25,000 under \$30,000	7 55	10 23	7 13	10 49	14.79	22 61	99 51	99 51	18.15	23 88	45 28	73 89
\$30,000 under \$40,000	5.24	7.58	5 14	6.83	11.52	19.89	7831	8 10	16.81	23 68	••23 20	**38 94
\$40,000 under \$50,000	5.58	8.31	5.53	7.87	12.21	25.22	45.73	79.92	17.87	23 91	:	:
\$50,000 under \$75,000	4.08	6 08	3.87	5.11	8.17	18.85	44 71	90 09	13.56	19.71	27 82	35.26
\$75,000 under \$100,000	5.23	6.55	4 95	6 47	296	17.99	52.09	53.10	17 33	24 04	••20 42	**28.47
\$100,000 under \$200,000	3.45	4.38	3 42	4 07	7.29	12 82	40 44	81 26	13.65	21 97	:	:
\$200,000 under \$500,000	2.81	3.90	3.20	4.25	5 0 2	11 46	••23.39	**2167	14 42	27.32	:	:
\$500,000 under \$1,000,000.	2.87	4.12	3.47	2.57	4 61	10.56	:	*	13.03	45 43	23 19	51 50
\$1,000,000 under \$1,500,000	3.05	4.04	3.98	6.04	4 48	10.66	:	:	13.59	29.84	21 56	27 12
\$1,500,000 under \$2,000,000	3.07	5 28	3.87	7.71	4.39	18 71	:	:	14 13	30.37	21 23	47 64
\$2,000,000 under \$5,000,000	1.68	2.88	2 22	5.95	2.00	6.32	:	:	7.89	12.08	12 64	24.84
\$5,000,000 under \$10,000,000	1 48	1.37	1.96	1.25	1.57	3.03	:	:	7.75	12.32	9.78	0 03
\$10,000,000 or more	:	ì	ı	1	1	1	;	:	ı	1	1	ı
Taxable returns, total.,,,,	1.65	1.75	1.72	2.10	3.31	4.22	19.32	17.60	5.53	8.28	11.78	17.10
No adjusted gross income	29 41	9 64	32.98	15 42	16.94	14 06	31 76	0.52	32.91	12.14	49 38	77.94
\$1 under \$5,000	65.72	76.61	99.11	84 29	52.97	65.63	93 64	93 64	ı	ı	t	1
\$5,000 under \$10,000	18.53	30 42	21.27	31.35	47.08	73.17	39.95	99 95	36.50	45 60	99.97	26.96
\$10,000 under \$15,000	10.35	13.62	13 74	16.54	19.59	30.84	ı	1	23 28	26.82	53.00	69.05
\$15,000 under \$20,000	8.66	11.90	10.75	15 64	17.73	33 13	99 95	99.95	20.82	25 17	43.26	60.50
\$20,000 under \$25,000	8.33	12.16	10.37	13.27	16.42	23.99	57 66	8121	18.69	28.75	46.66	45.58
\$25,000 under \$30,000.	8.95	12.12	8 67	12.53	17.06	24.84	1	ţ	20.52	27.81	47.61	83 68
\$30,000 under \$40,000.	5.76	8.51	5.89	7.98	12.53	21 25	1	!	17.01	23 82	**25.55	42 67
\$40,000 under \$50,000	5 86	8 62	5 98	8.82	12 48	26.09	50 33	64 98	18 07	24.56	:	:
\$50,000 under \$75,000	4 19	6 2 9	3.98	5.31	8.25	19,00	45.50	60.75	13.56	19.72	27.84	35 39
\$75,000 under \$100,000	5.27	6.64	2 00	6.56	9.79	18.14	52.56	54.13	17.33	24.05	••17.37	**28 49
\$100,000 under \$200,000.	3.46	4.39	3.43	4.09	7.31	12.88	40 44	81.26	13.65	21 98	:	:
\$200,000 under \$500,000.	2.81	3.91	3.20	4.27	5.03	11 49	••23 44	**21.72	14.45	27.35	:	:
\$500,000 under \$1,000,000	2.87	4.13	3.47	5.59	4.61	10.57	:	:	13.03	45.43	23 19	51,50
\$1,000,000 or more	1.53	1.69	2.04	2.85	1.88	3.81	:	:	99.9	9.73	11.35	16.30
Nontaxable returns, total	3.12	4.11	2.98	3.77	7.14	10.27	42.38	55.38	9.66	13.74	18.73	25.18

Table 1.4CV.-Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

			Total rental and royalty			rtnership	and S Corporation				Estate and trust	
Size of adjusted	Net income	come	Net loss	sso	Net income	соте	Net loss	loss	Net in	Net income	Net loss	loss
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)	(130)	(131)	(132)
All returns, total	1.30	1.50	1.57	1.91	1.32	0.78	2.00	1,37	4.48	3.52	14.93	5.93
No adjusted gross income	6.04	5.24	5.01	5.64	9.22	5.88	4.11	2.06	19.94	14.60	41.73	8.49
\$1 under \$5,000	7.82	14.64	09.6	11.97	10.50	26.28	11.32	16.54	19.46	25.25	99.79	92.92
\$5,000 under \$10,000	5.98	9.08	8.41	11.52	9.39	12.35	11.94	15.27	22.92	27.14	70.59	78.28
\$10,000 under \$15,000	5.71	7.62	7.52	9.73	8.82	10.75	12.12	20.39	24.20	33.43	ſ	'
\$15,000 under \$20,000	5.69	7.92	7.34	10.10	8.71	11.64	11.15	16.93	25.82	31.52	19.08	80.92
\$20,000 under \$25,000	6.02	8.81	7.63	10.22	8.34	10.79	10.82	14.81	24.76	42.25	92.30	96.42
\$25,000 under \$30,000	6.64	8.87	7.37	10.15	9.14	11.61	11.95	16.37	24.41	36.66	58.40	45.76
\$30,000 under \$40,000	4.80	6.98	5.17	6.79	6.32	8.60	8.37	11.17	17.43	23.14	1	1
\$40,000 under \$50,000	5.08	7.64	5.53	7.98	6.28	8.23	8.53	12.75	:	;	:	:
\$50,000 under \$75,000	3.66	5.65	3.88	5.12	4.13	5 43	6.12	8.90	**11.18	•17.16	••71.94	••58.25
\$75,000 under \$100,000	4.67	6.12	4.98	6.34	4.92	6.22	7.22	9.20	15.11	23.29	68.88	34.37
\$100,000 under \$200,000	3.22	4.27	3.94	4.66	2.69	3.12	4.61	5.37	9.64	13.11	25.10	41.59
\$200,000 under \$500,000	2.57	3.81	4.24	5.60	1.84	2.26	3.47	3.99	7.11	13.47	19.91	43.46
\$500,000 under \$1,000,000	2.53	4.12	4.24	5.89	1.72	2.05	3.44	3.76	5.95	10.97	16.63	20.67
\$1,000,000 under \$1,500,000	2.65	4.16	4.58	26.9	1.91	2.33	3.31	3.89	6.21	13.24	12.89	18.38
\$1,500,000 under \$2,000,000	2.62	6.48	4.67	8.88	1.70	2.23	3.15	3.94	5.86	11.32	13.08	17.66
\$2,000,000 under \$5,000,000	1.34	2.79	2.59	4.14	0.93	1.15	1.62	1.87	2.91	5.52	5.86	14.33
\$5,000,000 under \$10,000,000	1.16	1.37	2.15	1.47	0.93	1.00	1.29	0.37	2.02	2.66	2.74	0.14
\$10,000,000 or more	ı	1	1	1	ı	1	1	1	1	1	1	1
Taxable returns, total	1.49	1.62	1.94	2.27	1.41	0.79	2,45	1.83	4.81	3.60	16.63	8.21
No adjusted gross income	27.28	8.62	33.29	33.89	17.19	7.89	23.70	5.65	55.37	30.24	24.59	5.96
\$1 under \$5,000.	47.39	62.77	99.11	84.29	26.20	33.80	49.52	56.03	28.81	33.01	1	1
\$5,000 under \$10,000	16.33	24.62	22.18	31.87	18.73	20.74	26.90	31.48	37.06	37.03	99.95	99.95
\$10,000 under \$15,000	8.98	11.47	13.61	16.81	13.48	17.41	22.80	30.69	32.85	45.38	1	1
\$15,000 under \$20,000	7.72	10.43	10.66	15.40	12.16	16.22	18.71	23.47	27.13	34.23	99.34	99.78
\$20,000 under \$25,000	7.31	10.57	10.10	13.05	11.03	14.40	14.84	23.44	29.90	26.00	1	1
\$25,000 under \$30,000	7.82	10.42	8.96	12.68	12.03	15.77	15.57	22.93	26.27	39.29	60.22	62.89
\$30,000 under \$40,000	5.25	7.70	5.91	7.93	7.21	9.80	10.02	14.18	18.76	23.85	ı	,
\$40,000 under \$50,000	5.30	7.92	5.98	8.87	96.9	9.22	9.40	15.36	:	:	:	:
\$50,000 under \$75,000	3.74	5.80	3.99	5.31	4.25	5.64	6.45	10.15	*11.35	••17.29	**72.31	••59.90
\$75,000 under \$100,000	4.71	6.20	5.04	6 49	4.98	6.33	7.36	98'6	15.20	23.77	69.79	51.34
\$100,000 under \$200,000	3.23	4.28	3.96	4.69	2.70	3.12	4.65	5.57	9.71	13.25	25 43	46.52
\$200,000 under \$500,000	2.57	3.82	4.25	5.62	1.84	2.27	3 48	4.25	7.12	13.49	20.07	45.83
\$500,000 under \$1,000,000	2.53	4.13	4.25	5.91	1.72	2.05	3.45	3.89	5.96	10.98	16.70	21.38
\$1,000,000 or more	1.24	1.69	2.26	2.84	0.88	09.0	1.45	0.78	2.72	2.53	4.32	3.45
Nontaxable returns, total	2.82	3.78	3.00	3.59	3.88	5.07	3.44	2.04	12.33	16.50	33.43	8.37

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

		F	Farm	-	Unemp	Unemployment		Social secu	Social security benefits	
Size of adjusted	Net in	Net income	Net	Net loss	eduloo	compensation	٢	Total	Tax	Taxable
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(133)	(134)	(135)	(136)	(137)	(138)	(139)	(140)	(141)	(142)
All returns, total	3.70	4.62	1.90	2.62	1.22	1.70	0.89	66.0	1.00	1.22
No adjusted gross income	11.95	12.49	4.82	5.08	13.24	16.44	7.47	7.84	81.11	41.25
\$1 under \$5,000	18.61	26.24	15.84	22.65	9:00	11.12	5.52	6.18	42.77	48 26
\$5,000 under \$10,000	16.96	29 20	11.82	16.69	4.73	6.07	4.49	4.93	23.44	26 65
\$10,000 under \$15,000	15.78	23.91	12.29	14.95	3.93	5.15	4 18	4 69	17.99	22 79
\$15,000 under \$20,000	16 80	20 64	11 42	16.12	3,91	5.29	4.03	4.39	7.64	13.50
\$20,000 under \$25,000	18.61	28 67	11.17	14.74	4.37	6.02	3 70	4.07	4 17	6 70
\$25,000 under \$30,000	16.45	19.45	12.17	18.94	4.51	6 17	3 69	4.07	3.78	4 97
\$30,000 under \$40,000	12.65	16.98	8 48	11.20	3.72	5.02	2.70	3.03	2.70	3 09
\$40,000 under \$50,000	13.07	18.86	9 2 5	13.14	4.24	5.72	2.94	3.35	2.94	3.25
\$50,000 under \$75,000	9.35	11,36	6.91	10.28	3.20	4.40	2 26	2.54	2 26	2.49
\$75,000 under \$100,000	15.51	14.18	8 83	10.88	5.07	6.83	3.20	3.55	3.21	3,55
\$100,000 under \$200,000	*11.42	*12.13	8.24	8.41	5.24	6.57	2.87	3.16	2.87	3.15
\$200,000 under \$500,000	:	:	06:9	66.7	7.95	9.91	2.91	3.21	2.91	3.21
\$500,000 under \$1,000,000	12.06	13 19	6.57	8.01	••9.35	•10.74	3.05	5.35	3.05	3.95
\$1,000,000 under \$1,500,000	16.41	17.21	7.39	9.59	:	:	3.44	3 69	3 44	3 69
\$1,500,000 under \$2,000,000	13 25	22.66	7.41	10.75	:	:	3.10	3.37	3.10	337
\$2,000,000 under \$5,000,000	7.86	14.46	3.95	5.06	;	:	1.77	1.90	1.77	1.90
\$5,000,000 under \$10,000,000	6.84	3.39	3.01	0.42	;	:	1.47	1.53	1.47	1.53
\$10,000,000 or more	1	1	ı	ı	•	:	ı	ı	ı	t
Taxable returns, total	4.81	5.64	2.62	3.44	1.52	2.08	66:0	1.09	1.03	1.24
No adjusted gross income	40.36	47.70	43.02	24.04	66.62	72.14	40.99	49 24	34.60	32.64
\$1 under \$5,000	57.34	63 54	99.95	99.95	43.29	74.08	32.89	35 23	93.64	93.64
\$5,000 under \$10,000	39.63	47.33	41.34	50.76	12.54	16.57	12.90	13.87	42.59	44 70
\$10,000 under \$15,000	33.29	37,35	26.57	30.15	60.9	7.93	5.75	6 23	25 61	29.59
\$15,000 under \$20,000	25.15	31,96	19.07	26.49	5.48	7.40	4.79	5.22	8.57	15.34
\$20,000 under \$25,000	26.08	46.78	13.88	18.74	5.78	7.94	4.06	4.42	4.52	099
\$25,000 under \$30,000	20.64	21.71	15.59	22.81	5.59	7.80	3.97	4.37	4.04	5.20
\$30,000 under \$40,000	15.41	22.00	9.83	13.38	4 18	69.5	2.80	3.13	2.80	3 19
\$40,000 under \$50,000	14.20	21.77	9:95	13.84	4.51	6.16	2.99	3.41	2.99	3.30
\$50,000 under \$75,000	9.60	11.76	6.99	10.47	3.25	4.47	2.28	2.56	2.28	2.51
\$75,000 under \$100,000	16.01	14.14	8.85	11.02	5.09	6.82	3,22	3.57	3.22	3.56
\$100,000 under \$200,000	•11.43	••12.14	8.29	8.51	5.25	6.59	2.88	3.17	2.88	3.16
\$200,000 under \$500,000	:	:	6.91	8.07	7.96	9.92	2.92	3.21	2.92	3.21
\$500,000 under \$1,000,000	12.07	13.20	6.58	8.06	9.37	••10.76	3.06	5.35	3.06	3.96
\$1,000,000 or more	7.68	8.35	3.52	3.17	:	:	1.68	1.76	1.68	1.76
	::	•						,		

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

of exclusi	Number of returns (145) (145) 1.53 8.32 6.61 6.94 6.94 7.44 7.44 7.44 7.483	Other income  of Amount Nu rg (146) 2.69 10.80 8.35 9.06 12.61 11.15 11.15 10.48 10.78 9.09	Net loss Number of returns (147) 6.21 10.80 38.05 54.26	oss	Net opera	Net operating loss	Gambling Number of	Gambling earnings	Total	lai tai
income exclus  Number of refurns  (143)  (143)  (143)  4.80  9.55  13.36  24.95  28.48  49.65  32.32  31.61  20.43	Number of returns (145) (145) (145) (145) (145) (147)	5   5   7   7   7   7   7   7   7	Number of returns (147) 6.21 10.80 38.05 54.26		Number of		Number of	Amount		- 1
Number of returns (143) (143) 4,80 9,55 13.61 25.50 34.01 20.43 11.61 25.50 37.15 10.99 10.99 10.99 11.92 7.17 7.13 7.17 7.13 7.15 8.50 8.60 8.70 8.70 8.70 8.70 8.70 8.70 8.70 8.7	Number of returns (145) (145) 1.53 8.32 8.32 6.97 6.94 7.14 7.44 7.44 7.483	Amount (146) 2.69 10.80 8.35 9.06 12.61 11.15 11.15 10.78 10.78 9.09	Number of returns (147) 6.21 10.80 38.05 54.26	Amount	Number of		Number of	Amount	All confidence of	Amount
4.80 9.55 13.36 24.95 28.48 49.65 28.48 49.65 33.161 25.50 34.01 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.43 20.40 2	(145) 1.53 8.32 6.61 6.31 6.97 6.94 7.14 7.44 7.44 7.44 7.44 7.44 7.44 7.4	2.69 10.80 10.80 8.35 9.06 12.61 11.15 11.15 10.78	6.21 10.80 38.05 54.26		retums	Amount	returns		Number of returns	
4.80 9.55 13.36 24.95 28.48 49.65 32.32 31.61 25.50 34.01 10.99 10.42 10.33 11.92 7.17 7.13 7.18 99.86	1.53 8.32 6.61 6.97 6.94 7.14 7.44 7.44 5.79 4.06	2.69 10.80 8.35 9.06 12.61 11.43 11.15 10.48 10.78	6.21 10.80 38.05 54.26	(148)	(149)	(150)	(151)	(152)	(153)	(154)
9.55 13.36 24.95 28.48 49.65 32.32 31.61 20.43 10.99 10.99 10.33 11.92 7.17 7.13 199.86 57.80	8.32 6.61 6.31 6.97 6.94 7.14 7.44 7.44 7.44 7.44 7.44 7.44 7.4	10.80 8.35 9.06 12.61 11.15 11.15 10.78	10.80 38.05 54.26	6.31	2.95	1.35	2.84	3.45	0.53	0.88
13.36 24.95 28.48 49.65 28.48 49.65 31.61 25.50 34.01 20.43 20.43 10.99 10.99 10.42 11.92 7.17 7.13 7.18	6.61 6.31 6.97 7.14 7.44 7.44 5.79 8.79	8.35 9.06 12.61 11.15 12.84 10.78	38.05	10.45	3.20	1.40	18.58	23.01	4.43	6.18
24.95 28.48 49.65 32.32 31.61 25.50 34.01 10.99 10.42 10.33 11.92 11.92 11.92 11.92 11.92 11.92 11.93 11.92 11.93	6.31 6.94 7.14 7.44 5.79 6.31	9.06 12.61 11.43 11.15 10.48 10.78	54.26	48.73	10.78	21.98	21.12	24.87	2.90	7.61
28.48 49.65 32.32 31.61 25.50 34.01 20.43 20.43 10.99 10.42 10.93 11.92 7.17 7.17 7.13	6.94 6.94 7.14 7.44 5.79 6.06	12.61 11.43 11.15 12.84 10.78 9.09		74.48	14.72	22.70	13.29	15.68	2.34	4.43
49.65 32.32 31.61 25.50 34.01 20.43 20.43 20.43 10.99 10.99 10.93 11.92 7.17 7.13	6.94 7.14 7.44 7.44 5.79 4.06	11.43 11.15 12.84 10.78 9.09	48.31	51.40	18.17	22.73	11.98	19.10	2.41	4.63
32.32 31.61 25.50 34.01 20.43 24.65 12.93 10.99 10.99 10.33 11.92 7.17 7.13 7.13 	7.14 7.44 5.47 5.79 4.06 4.83	11.15 12.84 10.48 10.78	36.71	41 44	19.35	25.35	12.01	17.22	2.74	4.21
31.61 25.50 34.01 20.43 24.65 12.93 10.99 10.42 10.42 10.33 11.92 7.17 7.13 	7.44 5.47 5.79 4.06 4.83	12.84 10.48 10.78 9.09	42.16	43.90	26.53	27.52	11.89	14.69	2.87	4.57
25.50 34.01 20.43 24.65 112.93 10.99 10.99 11.92 7.17 7.13 7.13 	5.47 5.79 4.06 4.83	10.48 10.78 9.09	38.85	42.34	24.61	32.40	13.09	18.38	2.90	4.28
34.01 20.43 20.43 112.93 110.99 11.92 11.92 7.17 7.17 7.13 	5.79 4.06 4.83	10.78 9.09	32.59	49.45	20.36	23.66	9.26	11.29	2.16	3.54
20.43 24.65 12.93 10.99 10.42 10.33 11.92 7.17 7.13 7.13 8.99.86	4.06	60.6	33.93	48.50	26.04	23.22	60'6	12.67	2.23	3.74
24.65 12.93 10.99 10.42 10.42 10.33 11.92 7.17 7.13 7.13 	4.83		22.64	26.94	19.88	19.53	6.78	10.36	1.63	2.89
12.93 10.99 10.42 10.33 11.92 7.17 7.13 99.86 57.80		12.43	24.81	28.46	23.42	24.43	8.48	13.20	2.00	3.19
10.99 10.42 10.33 11.92 7.17 7.13 7.68 99.86 57.80	3.91	8.28	14.90	16.50	14.60	13.98	7.35	10.84	1.75	2.27
10.42 10.33 11.92 7.17 7.13 7.68 99.86 57.80	3.28	8.87	26.6	11.14	13.75	10.62	7.32	12.18	1.59	2.30
11.92 7.17 7.13 7.13 99.86 57.80	3.14	8.37	9.79	15.72	11.10	11.14	7.88	14.13	1 69	2.79
7.17 7.13 7.18 7.68 7.68 99.86	3.19	9.11	9.35	14.10	10.72	10.51	8.27	16.90	1.94	3.26
7.17 7.13 7.68 7.99.86 57.80	2.89	9:26	9.75	16.60	11.77	8.51	7.79	15.75	1.80	3 94
7.13	1.52	5.82	4.90	7.27	5.85	4.30	4.45	8.56	0.98	2.21
	1.22	6.05	3.89	3.56	4 25	1.16	4.45	8.93	0.92	1.50
	1	ı	ı		ı	ı	ı	ı	1	ı
	1.75	2.95	7.98	6.67	7.82	2.44	3.15	3.73	0.68	0.98
99.86	19.92	16.94	26.63	0.02	17.96	2.58	27.12	27.83	27.56	15.59
57.80	12.92	15.19	1	ı	70.26	77.43	70.25	59.26	20.21	26.08
57.80	11.93	15.03	1	1	43.27	72.14	35.28	46.34	7.08	11.26
0000	10.93	16.18	99.55	99.55	46.30	64.44	19.16	23.99	4.45	7.08
91.17   32.57	9:39	15.53	59.91	69.33	24.70	36.81	16.10	18.89	4.06	5.87
\$20,000 under \$25,000 39.93 43.85	9.50	15.07	55.39	57,48	41.92	50.83	14.51	17.77	3.93	6.35
\$25,000 under \$30,00043.59 44.66	8.96	15.87	49.56	51.95	35.55	48.80	15.12	20.75	3.69	5.54
\$30,000 under \$40,00029.39	6.07	11.72	33.67	50.64	25.34	32.40	9.82	12.15	2.45	4.07
\$40,000 under \$50,00038.10	6.14	11.60	39.00	49.81	36.69	32.99	9.40	12.56	2.37	4.03
\$50,000 under \$75,00021.70 19.99	4.14	8.62	23.74	27.62	22.20	20.59	06:90	10.46	1,66	2.98
\$75,000 under \$100,000	4.86	12.78	25.05	28.77	25.40	23.77	8.52	13.24	2.01	3 22
\$100,000 under \$200,000	3.93	8.36	14.97	16.81	15.19	14.99	7.42	11.14	1.75	2.27
\$200,000 under \$500,000	3.29	8.90	9.99	11.18	14.10	11.29	7.39	12.91	1.59	2.30
-	3.15	8.40	9.81	15.74	11.26	11.30	7.97	14 82	1.69	2.79
5.47	1.40	3.09	4.29	4.69	5.30	2.28	4.23	4.01	0.91	1.62
Nontaxable returns, total 6.42 7.74	3.27	6.42	9.39	9.71	3.17	1.57	6.56	8.62	1.05	2.08

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

						Statutory adjustr	Statutory adjustments-continued					
Size of adjusted	IRA Pa	IRA Payments	Student interest de	Student loan interest deduction	Educator expenses deduction	expenses	Tuition and fees deduction	and fees	Deduc self-emplo	Deduction for self-employment tax	snfpe GuivoM	Moving expense adjustment
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(155)	(156)	(157)	(158)	(159)	(160)	(161)	(162)	(163)	(164)	(165)	(166)
All returns, total.	1.99	2.15	1.56	2.30	2.24	2.38	2.18	2.54	0.54	0.92	3.98	5.30
No adjusted gross income.	18.77	20.15	14 93	20.03	32.23	33.10	14.72	15.81	5.28	6.82	23 48	27 73
\$1 under \$5,000	19.09	22.58	13.56	18.14	36 72	41.55	10.42	11 64	3.07	4 17	25.01	29 66
\$5,000 under \$10,000	14.82	16 53	9.38	14.03	27.53	29.50	8 62	9 62	2.49	2.95	19.90	26 09
\$10,000 under \$15,000	12.09	13 42	7.13	10.79	17.16	18.10	10.03	12.08	2.62	3 14	17.08	21 76
\$15,000 under \$20,000	9 27	10.82	6 65	10.32	15.02	15.08	10.79	12.88	3.18	3 98	17.18	25.00
\$20,000 under \$25,000	8.56	9 74	6.28	9.22	14.02	14.54	11.31	13.56	3 50	4 69	16 54	23.07
\$25,000 under \$30,000	7.30	8.43	5.72	8 10	11.67	11 97	10.11	12.07	3.76	5.26	16.18	20.63
\$30,000 under \$40,000	5.89	6.74	4 23	6.10	7.07	7.19	8 90	11 26	2.83	4 07	11.62	16 26
\$40,000 under \$50,000	5.57	6 48	4.41	6.21	7.00	7.31	7.27	9.08	3 09	4 63	13.37	16.45
\$50,000 under \$75,000	4 69	5.13	3.35	4.91	4 63	4.96	575	6 87	2.24	351	9 30	12.37
\$75,000 under \$100,000	6.05	6.44	4 28	5.88	5.13	5 49	5.21	6.01	2.92	4 05	••7.20	60.6••
\$100,000 under \$200,000	4 90	4.83	6.23	9.72	4.98	5.37	4.79	5.29	2.16	2 43	:	:
\$200,000 under \$500,000	5.51	5 69	1	1	7 53	7.81	1	ı	1 82	2 35	:	:
\$500,000 under \$1,000,000.	98.9	6.98	1	1	14 95	15.16	1	1	1 97	2.69	:	:
\$1,000,000 under \$1,500,000	96:9	7.04	1	1	22.20	23.06	1	1	2 27	3 43	:	:
\$1,500,000 under \$2,000,000	7.03	7.36	1	1	19 71	20 53	1	1	2.16	3 65	:	:
\$2,000,000 under \$5,000,000	4.30	4.54	1	1	15.87	16.34	ł	1	1.17	2.23	:	:
\$5,000,000 under \$10,000,000	4.72	4 65	1	ı	18.70	20.14	ı	1	1 06	1.91	:	:
\$10,000,000 or more	1	ı	1	1	ı	1	1	1	!	ı	:	:
Taxable returns, total	2.18	2.30	1.72	2.51	2.34	2.48	2.49	2.93	0.84	1.12	4.45	5.98
No adjusted gross income	45.31	38.25	44.51	21.32	91.83	91 83	43.79	47.49	30.07	24.98	1	t
\$1 under \$5,000	1	1	1	1	ı	ı	ı	;	20.93	27.34	1	1
\$5,000 under \$10,000	37.51	42.19	24.47	38.60	70.69	70.69	22 50	24.79	8.15	9:30	44.70	55.18
\$10,000 under \$15,000	23.44	28.60	9.21	13.65	24.63	26.01	14 16	17.71	5.39	6.50	23.72	33.34
\$15,000 under \$20,000	13.38	14.38	8.50	12.82	20.53	20.62	14.89	17.78	5.06	6 42	24 28	37.97
\$20,000 under \$25,000	10.78	11.67	7.82	11.28	17.92	18.50	16.16	20.27	5.17	7.10	19.39	24.40
\$25,000 under \$30,000	9.08	10.32	6.67	9 24	13.94	14.24	14.05	16.80	5.07	7.16	19.60	24.60
\$30,000 under \$40,000	6.32	7.15	4.61	6.64	7.62	7.76	10.10	13.01	3.36	4.94	12.77	17.97
\$40,000 under \$50,000	5.80	6.74	4.69	6.53	7.24	7.52	7.74	69.6	3.38	5.10	14.17	17.30
\$50,000 under \$75,000	4.75	5.18	3.40	5.00	4.68	501	5.82	96.9	2.31	3 66	9.45	12 67
\$75,000 under \$100,000	6.08	6.47	4.30	5.92	5.13	5.50	5 24	6.04	2.95	4.08	••7 20	••9 10
\$100,000 under \$200,000	4.90	4.84	6 24	9.72	4.98	5.37	4.79	5.29	2.17	2.44	:	:
\$200,000 under \$500,000	5.51	5.70	1	,	7.53	7.81	1	ı	1.82	2.35	:	:
\$500,000 under \$1,000,000	98.9	6.98	1	:	14.96	15.17	ı	1	1.97	2.69	:	:
\$1,000,000 or more	3.84	3.92	1	1	13.68	14.36	1	:	1.08	1.46	:	:
Nontaxable returns, total	5.10	6.07	3.77	5.71	7.96	8.40	4.50	5.15	1.06	1.74	8.95	11.01
The state of the s												

Footnotes at end of table.

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

			Statutory adjustments-continued			Statutory adjustr	nentscontinued					
Size of adjusted	Payme Keogl	Payments to a Keogh plan	Penalty on early withdrawal of savings	on early of savings	Alimony paid	ony id	Self-employed health insurance deduction	yed health deduction	Medical savings account deduction	savings leduction	Certain business expenses of reservist, performing artist, etc.	s expenses of ming artist, etc.
gross income	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(167)	(168)	(169)	(170)	(171)	(172)	(173)	(174)	(175)	(176)	(177)	(178)
All returns, total	2.27	1.96	4.45	14.03	4.68	4.31	1.42	1.56	10.86	10.46	56.01	62.50
No adjusted gross income	32.06	25.43	22.70	41.87	17.81	16.75	7.15	8.71	65.27	54.98	ŧ	:
\$1 under \$5,000	42.20	52.22	19.25	66'09	46.31	50.38	8.03	10.33	••70.56	**73.97	ł	ı
\$5,000 under \$10,000	33.29	37.99	16.55	35.27	34.91	39.29	7.70	9.42	;	;	92.66	99.76
\$10,000 under \$15,000	28.44	60.18	16.09	59.44	26.06	25.43	6.72	8.44	57.70	74.94	ı	ı
\$15,000 under \$20,000	25.43	29.31	16.42	33.50	23.46	25.06	6.63	8.17	:	:	ı	ţ
\$20,000 under \$25,000	22.31	24.82	17.23	31.27	37.44	43.11	7.04	8.48	42.51	45.83	ı	ı
\$25,000 under \$30,000	23.03	24.25	22.08	35.63	23.53	26.84	7.21	8.13	29.62	70.43	ı	!
\$30,000 under \$40,000	13.71	16.72	14.61	31.42	16.38	21.02	5.29	6.25	43.36	43.58	!	1
\$40,000 under \$50,000	14.51	17.83	15.75	32.18	18.60	24.88	6.04	7.32	:	:	69.02	69:02
\$50,000 under \$75,000	8.44	10.36	10.75	32.22	12.06	14.73	4.39	5.26	••24.95	**17.37	;	ı
\$75,000 under \$100,000	7.53	8.26	15.15	28.14	13.49	15.35	5.25	5.94	••12,40	**13.02	ı	ı
\$100,000 under \$200,000	3.80	3.97	13.00	21.85	9.65	10.77	3.16	3.53	:	:	99.93	99.93
\$200,000 under \$500,000	2.82	3.15	14.04	21.38	7.48	7.94	2.50	3.03	:	:	98.66	98.66
\$500,000 under \$1,000,000	2.24	••2.53	16.98	51.67	6.98	7.79	2.54	2.82	18.74	19.63	ı	1
\$1,000,000 under \$1,500,000	:	:	17.00	29.34	8.21	8.77	2.88	3.26	20.58	22.04	ī	ı
\$1,500,000 under \$2,000,000	:	:	15.55	58.92	7.88	11.34	2.68	3.08	24.18	25.43	l	ı
\$2,000,000 under \$5,000,000	:	;	11.39	28.77	4.04	5.53	1.58	1.87	16.30	16.65	1	ı
\$5,000,000 under \$10,000,000	:	:	60.6	22.04	3.02	2.90	1,46	1.76	**25.51	••17.37	1	ı
\$10,000,000 or more	:	:	1	1	1	1	I	1	;	:	;	ı
Taxable returns, total	2.32	1.98	5.22	14.50	4.98	4.57	1.66	1.75	11.23	10.98	58.16	62.91
No adjusted gross income	29.46	42.27	42.92	56.21	19.38	24.42	46.22	26.93	:	:	ı	1
\$1 under \$5,000	,	I	74.96	98.93	ı	:	91.83	91.83	ı	1	,	1
\$5,000 under \$10,000	99.93	99.93	34.31	52.32	74.08	74.77	22.20	25.67	İ	1	ı	ı
\$10,000 under \$15,000	44.69	47.07	27.46	79.47	36.51	34.64	11.94	14.78	••70.56	**78.44	1	ŧ
\$15,000 under \$20,000	43.54	49.87	22.48	42.24	27.31	29.55	9.84	11.56	55.07	25.08	;	ı
\$20,000 under \$25,000	27.05	28.92	20.04	34.82	45.64	53.22	9.62	11.82	49.97	55.73	1	1
\$25,000 under \$30,000	25.81	27.76	25.02	37.99	25.07	28.45	9.40	10.82	74.76	94.16	ı	1
\$30,000 under \$40,000	15.09	17.56	15.33	32.67	17.16	22.55	6.19	7.43	48.90	51.03	I	ı
\$40,000 under \$50,000	15.25	18.88	16.75	35.20	19.53	27.18	6.46	7.97	48.60	53.70	69.02	69:02
\$50,000 under \$75,000	8.65	10.75	10.88	32.29	12.17	15.05	4.57	5.53	41.60	36.51	1	1
\$75,000 under \$100,000	7.60	8.35	15.32	29.27	13.59	15.52	5.30	6.02	*12.44	••13.09	ı	1
\$100,000 under \$200,000	3.80	3.98	13.12	22.21	99.6	10.82	3.17	3.54	:	:	99.93	99.93
\$200,000 under \$500,000	2.82	3.15	14.06	21.52	.7.49	7.96	2.50	3.03	:	:	98.86	98.66
\$500,000 under \$1,000,000	••2.24	••2.53	17.01	51.79	6.98	7.79	2.54	2.82	18.74	19.63	i	1
\$1,000,000 or more	:	:	9.05	24.73	3.99	3.88	1.42	1.60	14.34	15.31	1	
Nontaxable returns, total	11.45	15.61	8.57	31.62	13.25	12.34	3.01	3.60	33.73	33.87	99.76	92.66
Footnotes at end of table.												

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

		Statutory adjustn	Statutory adjustments-continued									
Size of adjusted	Other adjustments	ner	Foreign housi adjustment	Foreign housing adjustment	Basic standard deduction	rd deduction	Additional standard deduction	dard deduction	Total itemize	Total itemized deductions	Exem	Exemptions
gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(179)	(180)	(181)	(182)	(183)	(184)	(185)	(186)	(187)	(188)	(189)	(190)
All returns, total	7.46	12.12	33.34	25.28	0.21	0.28	1.09	1.15	0.39	0.39	0.22	0.22
No adjusted gross income	87.75	44.27	••0.00	••0.00	1		1	!	,	ı	2.79	2.77
\$1 under \$5,000	54.16	93.59	1	1	1.13	1.29	4.07	4 19	5.82	2.60	1.87	1 86
\$5,000 under \$10,000	41.71	53.67	ì	ł	1.12	1.16	3 14	3.23	4.55	6 17	1.45	1 45
\$10,000 under \$15,000	39.41	78.89	ı	ŧ	1.18	1.22	2.92	3.03	367	4 29	1.35	1.35
\$15,000 under \$20,000	37.72	99.75	:	:	1.25	1.29	3.18	3.31	3.30	3.83	1.37	1.37
\$20,000 under \$25,000	42.48	56.89	ı	1	1,41	1.45	3.97	4.16	3 08	3.39	1.48	1 48
\$25,000 under \$30,000	33.38	42.56	ı	1	1.58	1.63	4 66	4 91	2.92	3 45	1.62	1 62
\$30,000 under \$40,000	24.35	32.79	;	1	1.31	1.35	3.76	3.97	187	2.14	1.25	1.24
\$40,000 under \$50,000	24.22	42.27	:	: !	1.56	1.62	4 34	4.61	1.80	2 00	1.32	1.32
\$50,000 under \$75,000	14 84	24.05	00.0	00:00	1.42	1.47	3.67	3.95	1.12	1.24	0.94	0 94
\$75,000 under \$100,000	23.12	34.09	:	:	2.74	2.79	5.94	6.30	1.19	1.34	1.15	115
\$100,000 under \$200,000	17.81	27 49	75.09	69.29	3.87	3.94	5.73	••6.04	1 05	1 09	1.12	1.12
\$200,000 under \$500,000	18 38	26.51	*31.15	**25.07	4.92	4.95	:	:	1.04	1 12	1.13	180
\$500,000 under \$1,000,000	20.78	43.31	:	:	4.76	4.82	:	:	1.23	1.41	1.35	<u></u>
\$1,000,000 under \$1,500,000	21.46	17.59	:	:	4.80	4.85	:	:	1.49	1.88	1.63	<u> </u>
\$1,500,000 under \$2,000,000	26.68	86.31	:	:	4.50	4.58	:	;	1.30	1 92	1.41	£
\$2,000,000 under \$5,000,000	14.61	29.34	:	:	3.22	3.29	:	;	29:0	0.98	0 78	£.
\$5,000,000 under \$10,000,000	10.21	1.40	:	:	4.11	4.22	:	:	0 72	0.80	0.81	£
\$10,000,000 or more	ı	1	:	:	ı	1	:	:	1	ı	1	£
Taxable returns, total	8.27	12.21	33.75	25.58	0.44	0.48	1.37	1.44	0.42	0.39	0.28	0.29
No adjusted gross income	;	;	ı	ı	ı	ı	ı	1	1	ı	15.55	15 54
\$1 under \$5,000	;	ı		ı	4.50	5.94	57.72	61.22	46 77	40.82	96.62	96.62
\$5,000 under \$10,000	;	:	t	ì	2.05	2.07	8 43	8.46	22 52	27 82	3.39	3.39
\$10,000 under \$15,000	**47.01	63.67	1	ı	1.72	1.73	4.02	4.06	6.38	099	1.80	1.80
\$15,000 under \$20,000	75.01	96.48	1	ı	1.72	1.78	387	4.01	4.86	5 05	1.74	1.74
\$20,000 under \$25,000	61.68	70.98	t	1	1.82	1.88	4.09	4.28	4.07	4.27	1.77	177
\$25,000 under \$30,000	47.61	56.22	1	1	1.88	1.94	4.76	5.02	3.61	3.83	1.80	1 80
\$30,000 under \$40,000	29.62	38.73	t	1	1.41	1 46	3.78	3.99	2 11	2.25	1.30	1.30
\$40,000 under \$50,000	26.32	45.10	ı	ı	1.60	1.67	4.35	4.62	1.93	2 09	1.35	1.35
\$50,000 under \$75,000	15.02	24.90	;	ı	1.43	1 47	3.67	3.95	1.15	126	0.95	0.95
\$75,000 under \$100,000	23.15	35.46	1	ţ	2.74	2.79	5 94	6.30	1,19	1.35	1.15	115
\$100,000 under \$200,000	17.83	27.59	75.80	70.48	3.87	3.94	••5.73	••6.04	1 05	1.09	1.12	112
\$200,000 under \$500,000	18.38	26.53	**31.38	••25.25	4.92	4.96	:	:	1.04	1.13	1.13	1 80
\$500,000 under \$1,000,000	20.84	43.35	:	:	4.76	4.83	:	;	1.23	1.42	1.35	ı
\$1,000,000 or more	12.21	25.92	:	:	2.80	2.82	:	:	0.66	0.45	0.75	1
Montachine and and detail												

1.82 1.81 1.24 1.28 0.87

1.65 1.14 1.13 0.78

> 57.48 30.65 10.55

1.78 1.74 1.20 1.18

1.65 1.14 1.13 0.78

\$30,000 under \$40,000...

\$40,000 under \$50,000. \$50,000 under \$75,000.

\$20,000 under \$25,000. \$25,000 under \$30,000.

75.75 97.81 40.78 50.03

69.79

68.01

1.04 0.91 0.89 1.05 0.29

13.14

8.99

0.98

9.91

3.82

5.62

0.95 0.97 1.00 1.16

1.40

<u>:</u>

0.95 0.97 1.00 1.16 0.62

\$500,000 under \$1,000,000.

\$1,000,000 or more.

\$200,000 under \$500,000..

\$100,000 under \$200,000.

\$75,000 under \$100,000.

0.27

0.62

21.75 2.68 1.86 1.82 (196) 2.52 1.74 1.56 1.18 0.89 1.05 1.27 10.23 22.01 income tax before credits Amount 1.61 1.25 98.0 1.04 0.91 0.61 Number of 1.66 returns 19.28 4.43 1.87 33 1.33 1.40 1.05 1.08 0.77 0.95 0.97 0.1 1.16 1.40 1.22 0.71 0.21 7.21 4.48 2.04 1.61 1.51 (195) \*10.10 ••10.05 96.02 97.58 37.82 46.69 13.06 1.40 58.58 97.70 56.36 57.50 14.66 5.61 1.55 75.24 Amount Alternative minimum tax (194)Number of 78.46 72.92 66.12 67.04 50.39 27.03 10.49 2.40 1.1 \*17.08 66.26 returns 1.14 19.30 52.34 65.96 8.84 (193) 1.70 1.13 98. 1.24 58 5.50 2.57 Amount 2.42 .03 .33 1.82 1.78 1.56 8. 5. 98 .91 (192)(Coefficient of variation for number of returns and amount (percent) Тахаble income Number of returns 0.17 4.41 1.87 1.51 1.33 1.05 1.08 0.77 0.95 0.97 1.00 1.16 0.64 0.21 4.49 2.04 1.66 1.61 (191) Size of adjusted gross income \$5,000,000 under \$10,000,000. \$1,000,000 under \$1,500,000. \$1,500,000 under \$2,000,000. \$2,000,000 under \$5,000,000. \$500,000 under \$1,000,000... No adjusted gross income. \$100,000 under \$200,000. \$200,000 under \$500,000. No adjusted gross income. \$75,000 under \$100,000. \$25,000 under \$30,000. \$30,000 under \$40,000. \$40,000 under \$50,000. \$15,000 under \$20,000. \$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$25,000. \$50,000 under \$75,000. \$10,000 under \$15,000 \$5,000 under \$10,000. \$5,000 under \$10,000. faxable returns, total.. \$10,000,000 or more. \$1 under \$5,000.. \$1 under \$5,000.. All returns, total..

Vontaxable returns, total .....

<sup>(1)</sup> No exemption allowed at these income levels.

<sup>\*\*</sup> Data combined to avoid disclosure of information for specific taxpayers.

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

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Size of adjusted gross income	of returns	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total	43,949,591	4,103,653,368	38,137,291	2,929,243,809	30,608,575	81,205,251	2,993,754	44,442,758	17,324,175	89,676,475	13,123,186	65,865,946
Under \$5,000	344,323	939,634	105,156	1,133,497	247,832	298,503	13,725	101,762	162,288	317,640	127,793	181,913
\$10,000 under \$15,000	1.039.910	13,191,518	488,419	5.882,191	642,267	1,239,582	72,885	587,465	364,844	902,857	284,350	484,713
\$15,000 under \$20,000	1,326,842	23,392,871	784.110	12,507,510	779,248	1,590,265	77,385	379,135	453,549	1,128,001	342,723	632,341
\$20,000 under \$25,000	1,617,007	36,536,574	1,130,538	23,334,575	855,600	1,685,663	79,184	696,184 891,346	440,661	1,113,840	326,248	611,147 568 169
\$30,000 under \$35,000	2,142,409	69,621,363	1,835,490	55,109,667	1,060,823	1,446,976	81,262	602,378	478,958	956,914	352,304	543,824
\$35,000 under \$40,000	2,306,656	86,388,049	2,016,246	69,753,286	1,232,737	1,163,166	83,865	640,376	577.268	1,094,291	408,280	618,394
\$40,000 under \$45,000	2,270,157	96,365,021	2.017.437	78,265,825	1,307,568	1,562,733	105,002	829,578	632,457	1,398,791	462,113	873,304
\$45,000 under \$50,000 \$50 000 under \$55 000	2,231,418	105,913,185	1.979.721	85,923,491 94,452,235	1,307,212	1,574,669	100,916 86,915	548,361	615,034	1,359,122	439,983	831,260
\$55,000 under \$60,000.	2,149,313	123,634,692	1,960,543	101,146,387	1,426,439	1,438,093	82,918	558,106	677,428	1,353,780	490,712	792,727
\$60,000 under \$75,000	5,965,120	402,195,716	5,523,497	334,633,487	4,159,700	4,647,992	238,670	2,126,719	2,003,653	4,028,058	1,436,925	2,326,927
\$75,000 under \$100,000	7,475,102	645,288,603	7,029,549	544,910,679	5,691,446	6,637,942	376,328	2,981,937	3,052,512	6,651,047	2,262,643	4,659,916
\$100,000 under \$200,000	8,016,424	1,061,634,537	7,459,649	848,995,683	6.945.900	15,006,761	766,869	8,372,897	4,597,622	17,099,406	3,560,016	12,769,956
\$500,000 under \$1,000,000	329,147	222,715,647	280,658	117,492,683	322,274	6,397,340	141,601	4,694,540	292,869	8,137,232	266,261	6,640,689
\$1,000,000 under \$1,500,000	73,232	88,664,046	60,347	38,732,713	72,273	3,190,475	39,089	2,138,462	67,971	3,704,207	62,237	2,989,061
\$1,500,000 under \$2,000,000	30,700	52,793,994	25,480	21,091,650	30,447	1,951,181	18,121	1,275,363	28,718	2,385,691	26,322	1,879,000
\$5,000,000 under \$10,000,000	10,709	73.271,040	9,119	23,303,064	10,661	3,098,681	7,824	1,614,697	10,360	3,790,019	9,639	3,020,025
\$10,000,000 or more	5,955	155,925,863	5,025	31,859,339	5,942	7,891,990	4,778	2,604,595	5,822	9,896,184	5,473	7,719,684
Taxable returns, total	38,696,170	3,968,643,523	34,644,007	2,832,659,271	27,559,463	74,702,821	2,694,485	40,770,665	15,614,177	84,490,581	11,846,546	63,204,887
		a dispator		200,000,00		2012	0.141004	1001	2000	200100110	2001	201
Size of adjusted	State ii tax re	State income tax refunds	Alin	Alimony received	Business or profession net income less loss	Business or profession net income less loss	Sales of ca net gain	Sales of capital assets net gain less foss	Sales of pro than capil	Sales of property other than capital assets	Taxable IRA distributions	le IRA utions
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	returns		returns		retums		returns		retums		returns	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	21,839,428	21,799,455	231,860	4,757,448	9,067,439	161,318,547	13,574,455	249,124,040	1,047,243	681,855	3,716,656	54,494,870
Under \$5.000	50.996	40.363	.4.526	*44.520	128.173	279.754	137,400	-22.479	12.671	-89.142	21.093	71.705
\$5,000 under \$10,000.	115,584	66,858	-6,637	.46,312	181,473	688,166	246,507	-165,382	16,786	-55,345	101,301	344,996
\$10,000 under \$15,000	224,191	92,968	17,041	180,149	274,667	1,762,983	305,754	-118,507	17,906	3,215	144,059	716,050
#15,000 under \$20,000	544,104	17 3,233	0,633	04,700	310,603	2,430,007	336,230	111	40.007	103,234	062,012	1,323,039
\$25,000 under \$30,000	505,572	324.308	15,903	137,116	333,459	2,753,077	342,289	131,117	22,811	35,157 10,326	144.580	1,018,716
\$30,000 under \$35,000	889,190	452,953	22,205	258,228	401,348	3,024,465	362,310	172,889	42,831	61,661	153,164	1,310,668
\$35,000 under \$40,000	1,041,860	523,811	13,768	116,579	411,891	3,940,642	407,986	193,427	34,594	-60,115	189,680	1,596,131 1 999 763
\$45.000 under \$50.000	1.148.451	680 528	14 339	232 182	445 765	3 464 207	465 614	592.312	36 735	-154 280	176 285	1,793,897
\$50,000 under \$55,000	1,199,091	756,319	10,337	239,857	458,809	3,033,580	472,311	159,492	27,712	-8,157	165,089	1,927,873
\$55,000 under \$60,000	1,155,642	759,735	47,750	*195,289	396,208	4,965,623	481,350	608.022	25,422	26,396	153,904	1,898,986
\$60,000 Under \$75,000 \$75,000 under \$100,000	3,446,243	3,418,871	33,703	858,953	1,145,701	19,718,329	2,224,461	1,999,123	76,502	181,545	585,908	9,440,613
\$100,000 under \$200,000	4,412,912	4,932,688	16,407	593,092	1,713,456	46,426,985	3,641,705	22,792,648	247,665	312,555	652,293	16,187,649
\$200,000 under \$500,000	948,602	2,422,909	3,945	464,427	513,250	34,597,807	1,381,668	38,281,109	164,746	187,346	153,424	5,788,445
\$500,000 under \$1,000,000\$1 000 000 under \$1,500 000	175,164	1,144,205	1,123	303,424	83,162	9,331,372	288,782	27,481,478	58,982	9,943	26,000	1,359,694
\$1,500,000 under \$2,000,000	18.431	307.825	78	22 592	7.251	1.116 895	28 864	10.093.566	8.342	25.813	2,373	184.060
\$2,000,000 under \$5,000,000	27,558	786,207	7.8	28,910	10,902	2,240,923	42,791	31,486,926	13,552	64,951	3,241	205,006
\$5,000,000 under \$10,000,000	6,814	405,706	5 5	6,578	2,710	924,677	10,375	21,840,216	3,805	-18,409	793	79,281
Taxable returns, total	20,152,436	20,495,124	191,058	4,300,675	7.400,771	148.451.527	3,042 12,096,508	246,613,586	909,986	935,812	3,199,187	51,106,928
Nontaxable returns total	400000	4 204 230	- 000.07				1,011,		0.00	10000		

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by 1ype, Exemptions, and 1 dx Itemis, by Size of Adjusted Gross Income--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

Size of adjusted         Traceale periodics         Resid and required         Resid and required         Residuent and required         Residuent and required         Profit linearme         Profit linearme <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>													
Number of   Amount   Number of   Amount   Number of   Amount   Number of   Amount   Number of   Amount   Number of   Amount   Number of   Amount   Number of   C26)   C27)   C28)   C28)   C27   C28)   C28   C2	e de la companya de l	Taxable parand and an	pensions nuities	Rent and net inc	l royalty come	Rent and net k	f royalty oss	Farm rental net income less loss	ntal net ess loss	Partnership and S Corporation net income less loss	d S Corporation e less loss	Estate and trust net income less loss	I trust net
1,000,000,000,000,000,000,000,000,000,0	grass income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
9,524,629         186,871,581         3,116,305         40,526,208         3,224,685         29,33           69,336         2,422,66         30,857         36,33         37,516         33           1,00,336         3,116,305         30,87         36,53         37,516         33           4,00,307         4,106,724         110,005         56,024         36,34         46,05         33         46,05         33         46,05         33         46,05         33         46,05         33         46,05         33         46,05         33         46,05         36,34         46,05         33         46,05         33         46,05         33         46,05         36,34         46,05         33         46,05         36,34         46,05         36,34         46,05         36,34         46,05         36,34         46,05         36,34         46,05         36,34         46,05         36,34         46,05         36,34         46,05         36,		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
100.000   17.755   100.000   100.0	l returns, total	9,534,629	186,971,581	3,116,305	49,526,208	3,224,685	29,324,803	243,074	1,400,257	4,839,302	261,153,751	342,324	11,122,920
382.08 3.188.28 95.04 404.690 77.58 4.4 4.60.097 4.705.72 11.005 6.6 5.6 5.6 5.6 5.6 5.6 5.6 5.6 5.6 5.	Under \$5,000	59,370	245,266	30,857	230,383	37,516	377,044	\$6,005	*-6,471 33,374	41,726	-593,696	*359 8 728	*2,209
460.097	\$5,000 under \$10,000	180,396 382,035	1,036,025	55,024 90,964	383,376 404,690	77,358	487,361	11,376	53,039	029'22	477,792	6,720	48,279
472.285 5.773.424 108.146 754.66 10.02.96 8 8 40.00.033 419.334 10.02.96 679.877 10.01.89 8 8 40.00.033 113.395 638.178 122.665 110.01.89 8 8 40.00.033 113.395 638.178 122.665 110.01.89 11.00.033 113.395 638.178 122.665 11.01.07.42 113.297 11.01.07.34.66 11.00.01.89 11.00.01.89 11.00.00.00 11.00.00.00 11.00.00.00 11.00.00.00 11.00.00	\$15,000 under \$20,000	460,097	4,705,742	111,055	598,158	96,530	744,365	6,979	43,363	104,153	-215,389	8,547	18,191
400,005	\$20,000 under \$25,000	452,285	5,773,424	108,146	754,696	105,296	867,984	12,430	9,056	120,608 95,345	-155,327 -47,107	8,847	44,029 63,502
469,124 6,673,630 113,335 883,178 1122,655 9 479,462 8,207,944 96,522 721,121 132,971 1.2 462,572 8,207,944 96,527 721,121 132,971 1.2 462,572 7,966,647 96,527 100,142,53 1.2 1,166,570 34,536,179 400,661 4,470,86 594,628 1.2 1,166,570 34,536,179 400,661 4,470,86 594,628 1.2 1,168,748 12,231,959 7,54,72 10,67,73 706,115 5.8 1,168,748 12,231,959 7,54,72 10,67,123 706,115 5.8 1,275 5,50 22,167 2 83,337 10,67,73 706,115 5.8 1,271 12,75 26,779 16,294 1,423 1,907 11,68 1.1 1,276 2,043 11,21 11,22 11	\$25,000 under \$35,000 \$30,000 under \$35,000	412,020	5.954,818	106,216	679,817	139,935	991,936	10,920	33,674	123,567	184,999	7,342	47,719
479,462 8.207,944 96,522 721,121 132,971 1.12 40,565 1.12 60,395 1.12 60,395 1.12 60,395 1.12 60,385 1	\$35,000 under \$40,000	409,958	6,460,533	113,395	838,178 773,518	122,665	959,233 1,154,622	*8,091 8,523	78,205	135,487	35,158 99,632	11,387	119,459
462,375 8,747,369 119,116 844,429 112,563 12,12,693,462 11,185,718 24,518,570 316,328 3,042,116 43,066 32, 11,185,718 339,115 24,518,570 34,585,179 460,661 4,470,886 694,623 2,042,116 1,185,718 12,231,969 33,337 10,21,102,100 2,02,530 3,018,333 115,231,332 116,21,333 116,21,33 116,21,333 116,21,333 116,21,333 116,21,333 116,21,333 116,21,3	\$45,000 under \$50,000	479,462	8,207,944	96,522	721,121	132,971	1,298,554	7,404	49,442	148,412	764,585	7,957	51,168
1,185,718	\$50,000 under \$55,000	473,158	8,747,369	119,116	894,429	142,593	1,218,129	*9,264 9,005	*84,231	152,880	925,952	14,982	30.497
1,605,870   34,385,179   460,661   4,470,886   504,628   4,00     1,633,488	\$55,000 under \$60,000 \$60,000 under \$75,000	462,572	7,956,642	316,328	3.042,116	434,066	3,285,225	19,632	194,872	450,155	3,644,470	21,868	248,880
1683,488	\$75,000 under \$100,000	1,605,870	34,585,179	460,661	4,470,886	504,628	4,060,746	36,240	164,123	647,115	5,652,822	50,493	426,173
1,755   2,73,199   3,33,11   4,92,000   49,415   1,000   1,0	\$100,000 under \$200,000	1,683,488	47,330,560	754,782	11,015,773	705,115	5,888,738	57,029 11.386	345,139	1,312,757	31,736,566 62,229,062	87,795	1,467,331
12.755   573,819   20,999   1,987,785   1,1801   4     8,153	\$200,000 under \$500,000	54,453	2,211,674	83,331	4,962,000	49,415	1,089,497	3,218	21,109	209,144	43,847,713	14,522	1,648,967
8.570 280.792 18.962 1.024.123 7.503 3.5049 1.024.123 1.	\$1,000,000 under \$1,500,000	12,755	573,819	20,999	1,987,785	11,801	400,812	304	5,082	53,148	21,478,057	2.059	412.119
1,014   1,614   1,615   1,627   2,352   1,117,011   1,168	\$1,500,000 under \$2,000,000	5,510 8 153	280,795	8,962	2.332.039	7,543	389,197	531	3,740	35,856	33,225,042	3,916	1,402,517
1211   167.926   2.352   1.117.901   1.1188   2.1363   2.1365   2.148   2.148   2.1363   2.1365.818   2.144.818	\$5,000,000 under \$10,000,000	2,049	161,627	3.739	989,821	1,814	128,310	113	12,768	8,983	17,273,848	1,192	880,048
Act   Act	\$10,000,000 or more	1,211	167,926	2,352	1,117,901	1,168	181,841	205.460	787 579	5,323	263.953.041	314,526	10,928,238
Farm net income	axable returns, total	8,363,060 1,171,569	176,353,759	2,705,947 409,358	3,405,818	469,828	4,473,040	37,615	112,678	566,483	-2,799,290	27,798	194,681
Number of returns   Number of returns   Number of returns   retu		Farm ne	t income	Unempl	oyment	Taxable	e social	Foreign	Foreign-earned	Other	Other income	Totals	Total statutory
Number of returns         Amount returns         Number of returns         Amount returns         Number of returns         Amount returns         Number of returns         Amount returns         Number of returns         Amount returns         Number of returns         Amount returns         Number of returns         Amount returns <td>Size of adjusted</td> <td>ssəl</td> <td>sol</td> <td>compe</td> <td>nsation</td> <td>security</td> <td>benefits</td> <td>income</td> <td>income exclusion</td> <td>les</td> <td>less loss</td> <td>anins</td> <td>adjustments</td>	Size of adjusted	ssəl	sol	compe	nsation	security	benefits	income	income exclusion	les	less loss	anins	adjustments
returns         returns         returns           (37)         (38)         (40)         (41)           662,324         -5,891,506         3,341,012         16,998,453         5,310,416         56,110,416           11,035         -13,325         12,319         69,086         414         56,1319           10,356         -87,920         33,864         145,875         13,849         414,826           20,586         -209,502         114,793         700,288         118,426         26,379           20,586         -209,502         114,793         700,288         118,426         13,849           24,549         -152,970         184,989         807,503         326,159         1,03,900         26,379           28,589         -10,981         184,989         807,503         326,159         1,039,249         345,176         2,25,179           29,574         -10,981         186,235         1,039,249         345,176         2,235,74         345,176         2,235,74         345,176         345,176         345,176         345,176         345,176         345,176         345,176         345,176         345,176         345,176         345,176         345,176         345,176         345,176         345,176<	gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
(37)         (38)         (40)         (41)           662,324         -5,891,505         3,341,012         16,998,453         5,310,416         56,110,416           11,033         -13,226         12,319         69,086         414           10,356         -87,920         33,864         440,072         26,379           10,356         -203,263         118,4793         700,288         118,426           29,182         -217,377         135,177         776,288         26,379           24,549         -152,970         184,989         807,503         326,156           26,369         -120,319         192,440         1,031,900         354,132         1,134,26           26,369         -120,319         186,328         80,357         310,990         22,31,395           28,504         -51,964         1,031,900         34,132         1,110,990         22,24,375           28,507         -61,964         230,700         1,197,594         283,653         2,22,54           24,502         -61,964         230,700         1,197,594         283,653         2,422,84           34,73         -885,574         541,226         2,422,824         804,614         11,1           1		returns		returns		retums		returns		retums		returms	
662,324         -5,891,505         3,341,012         16,998,453         5,310,416         56, 11,033           11,033         -13,225         12,319         69,086         414         416,875         418           10,356         -87,920         33,864         145,875         13,849         418,275         13,849           18,288         -203,263         114,793         700,288         118,426         26,379           29,182         -217,377         135,177         776,38         226,379         18,426           24,549         -152,370         184,989         807,503         326,156         11,8426           26,369         -120,319         192,440         1,031,900         354,132         1,18,426           28,369         -10,319         196,325         1,031,900         354,132         1,18,432           28,504         -10,319         168,236         10,33,395         34,132         2,14,175           29,574         -35,194         168,238         808,357         345,176         2,24,377           29,574         -243,377         189,365         24,428         246,776         2,43,40           11,10,30         -885,574         541,226         2,779,48         695,37		(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
11.033         -13.325         12,319         69,086         414           10.356         -87,820         33,864         145,875         13,849           10.356         -65,662         10.01         440,072         26,379           20,958         -209,283         114,793         700,288         118,426           29,182         -217,137         135,177         776,238         295,872           24,493         -162,970         184,989         807,503         326,159           28,569         -204,629         196,325         1,031,900         354,132         1,031,900           28,569         -120,881         187,033         1,039,049         345,176         2,031,900           29,574         -351,791         168,238         1,039,249         345,176         2,23,476           29,73         -61,964         189,365         894,574         194,478         265,725         2,235,52           34,588         -242,828         886,574         444,124         2,481,175         842,841         11,356           111,030         -886,574         444,124         2,481,175         842,841         13,44           12,80         -61,966         445,43         325,469	M returns, total	662,324	-5,891,505	3,341,012	16,998,453	5,310,416	56,164,184	62,645	3,634,497	2,992,909	17,200,855	14,505,736	61,619,185
10,356         -87,920         33,864         145,875         13849           10,356         -87,920         33,864         145,875         13,849           20,958         -206,662         114,793         700,288         118,426           20,958         -206,623         114,793         700,288         118,426           24,549         -102,817         776,238         295,872           24,549         -102,440         1,031,900         326,159           28,806         -120,4629         196,325         1,039,249         345,176           28,806         -109,881         187,033         1,039,249         345,176         1,039,249           29,574         -351,791         168,238         1098,357         310,990         2,24,307           29,733         -86,574         230,070         1,197,594         285,72         2,23           34,358         -24,377         189,365         814,458         265,72         2,23           43,58         -24,447         464,124         2,421,86         695,37         11,1           40,229         -88,574         464,124         2,421,86         685,72         2,235           40,47         -47,447         464,124	Under \$5,000	11,033	-13,325	12,319	980'69	414	1,191	*3,180	*112,466	24,145	29,776	132,012	303,571
20,568         -209,263         114,793         700,288         118,426           29,182         -217,137         135,177         776,238         226,872           24,549         -162,870         194,989         807,503         326,159           24,549         -20,459         192,440         1,031,900         34,132         1,133,500           28,806         -120,319         196,325         1,038,589         303,395         1,1           28,606         -120,319         196,325         1,038,589         303,395         1,1           29,574         -351,791         168,238         808,327         310,900         2,2           29,574         -41,624         230,700         1187,594         283,657         2,2           29,574         -592,426         555,625         2,779,186         806,377         80,4614         11,1           40,582         -868,574         544,122         2,422,824         804,614         11,1           40,582         -868,674         464,124         2,422,824         804,614         11,1           42,229         -868,674         44,124         2,422,824         804,614         11,1           24,29         -109,736         4,558	\$5,000 under \$10,000 \$10,000 under \$15,000	10,356	-87,920	33,864 79,101	145,8/5	13,849	39,27.5 141,463	*1,968	-87,105	58,507	157,101	282,731	678,155
29,182         -217,137         135,177         776,238         295,872           24,549         -122,970         194,989         907,503         326,159           26,369         -204,629         192,400         1031,900         354,132           28,806         -120,319         196,325         1,038,589         303,395           31,935         -109,881         187,033         1,039,249         345,176           24,502         -61,964         168,238         808,357         310,990           24,502         -61,964         230,700         1197,594         265,722           34,358         -243,377         189,365         891,458         265,722           34,358         -524,26         555,625         2,779,186         695,377           111,030         -865,574         464,124         2,481,175         842,841         1           42,229         -886,996         49,543         325,489         24,184         1           2,429         -109,736         7,64         2,794         5,557           2,429         -109,736         7,64         2,794         5,557           1,683         -156,37         304         2,794         5,557	\$15,000 under \$20,000	20,958	-209,263	114,793	700,288	118,426	142,530	•611	*76,124	61,036	126,596	357,378	942,161
26,369         -102,310         104,393         00,130         354,132           28,806         -120,319         192,425         1,038,589         333,392           28,806         -120,319         196,325         1,038,589         333,392           31,935         -109,881         187,033         1,039,249         345,176           24,502         -61,964         230,700         1,187,594         283,653           34,588         -243,377         189,365         891,458         265,722           94,362         -55,625         2,779,186         695,377         110,90           1109,882         -847,47         464,124         2,422,184         804,614         1           42,229         -886,996         49,543         325,489         241,955           2,429         -109,736         7,648         33,451         52,325           2,429         -109,736         4,758         33,451         5,551           1,683         -150,770         2,88         3,451         7,80           1,683         -150,770         2,88         3,451         7,80           2,429         -169,577         2,88         2,195         7,87           2,429	\$20,000 under \$25,000	29,182	-217,137	135,177	776,238	295,872	524,737	*1 411	692 254	75,485	221,840	421,136	1,130,560
28,806         -120,319         196,325         1,038,589         303,395           31,935         -109,881         187,033         1,039,249         345,176           29,574         -31,934         340,930         345,176           24,502         -61,964         230,700         1,197,594         283,653           34,358         -243,377         189,365         891,458         265,722           93,733         -852,426         555,625         2,779,186         695,377           110,030         -885,574         464,124         2,481,175         842,841         1           42,229         -886,996         49,543         325,469         24,195           2,429         -109,736         4,758         33,451         52,325           9,47         -109,736         7,64         4,690         12,551           1,683         -150,770         2,88         7,794         5,551           2,429         -150,770         2,88         3,74         7,80           1,683         -150,770         2,88         3,73         1,98           2,429         -160,573         36         2,195         2,037           1,683         -150,770         4,98 <td>\$25,000 under \$30,000 \$30,000 under \$35,000.</td> <td>26,369</td> <td>-132,970</td> <td>192,440</td> <td>1,031,900</td> <td>354,132</td> <td>1,425,231</td> <td>4,409</td> <td>-341,901</td> <td>100,547</td> <td>323,382</td> <td>539,708</td> <td>1,365,496</td>	\$25,000 under \$30,000 \$30,000 under \$35,000.	26,369	-132,970	192,440	1,031,900	354,132	1,425,231	4,409	-341,901	100,547	323,382	539,708	1,365,496
29,574 - 351,791 160,238 0,035,249 310,990 24,502 24,502 - 61,664 230,700 1,197,594 283,662 34,356 -243,377 189,365 27,779,186 695,377 111,030 -865,674 54,1226 2,772,186 695,377 42,229 -847,447 464,124 2,481,175 842,841 11,099,882 -847,447 464,124 2,481,175 842,841 11,260 -656,376 -150,770 2,68 2,794 5,551 1,1260 -150,770 2,68 2,794 5,551 1,1260 -150,770 2,68 2,794 5,551 1,1260 -150,770 2,68 2,794 5,551 1,1260 -150,770 2,68 2,794 5,551 1,1260 2,794 5,551 2,794 5,551 1,1260 -150,770 2,68 2,794 5,551 1,1260 2,794 5,551 2,704 5,551 1,1260 2,794 5,551 1,1260 2,794 5,551 1,1260 2,770 2,68 2,794 5,551 1,1260 2,770 2,68 2,794 5,551 1,1360 2,770 2,68 2,794 5,551 1,1360 2,703 2,703 2,704 2,794 2,	\$35,000 under \$40,000	28,806	-120,319	196,325	1,038,589	303,395	1,809,634	*31 *1 396	•70.779	104,319	296,000	662,554	1,524,748
24,502 -61,964 230,700 1,197,594 283,653 34,358 -243,377 189,365 2,774,186 695,722 34,373 -622,426 555,625 2,774,186 695,377 111,030 -885,574 541,226 2,222,824 844,174 42,229 -887,447 464,124 2,481,175 842,841 11,280 -534,106 4,758 33,451 25,325 2,429 -109,736 764 4,890 12,551 1,280 -150,770 268 2,195 2,195 2,195 1,189 2,193 2,037 2,037 2,037 2,201,867 2,280,717 14,252,100 4,918,603 5,537 2,201,867 2,20	\$40,000 under \$45,000	31,935	-109,001	168 238	808.357	310.990	2.650.057	*2,186	*113,495	106,373	362,435	695,784	1,669,548
34,358         -243,377         189,365         891,488         225,722           34,358         -243,377         189,365         2,779,186         695,377           111,030         -865,574         541,226         2,422,824         804,614         1           42,229         -847,447         464,124         2,481,175         842,841         1           42,229         -866,96         49,543         325,469         241,955         21,955           2,429         -136,106         4,78         33,451         56,235         22,325           1,280         -156,37         304         2,734         5,557         1           1,683         -156,770         268         2,195         7,800           449         -66,307         49         3,451         5,557           270         -196,573         304         2,734         5,557           270         -196,573         49         3,451         1,603           270         -196,573         2,60,717         4,260         1,603           270         -196,573         2,60,717         4,426,100         4,918,603         6,137	\$50,000 under \$55,000	24,502	-61,964	230,700	1,197,594	283,653	2,864,567	259	21,145	129,077	429,079	690,438	1,569,812
111,030         -885,574         541,226         2,422,824         804,614           109,882         -847,447         464,124         2,481,175         842,841           42,229         -866,696         49,543         325,469         241,955           9,447         -354,106         4,788         34,51         52,325           2,429         -109,736         4,690         12,551           1,260         -65,637         304         2,794         5,557           1,683         -160,770         286         2,195         7,800           449         -69,307         4,690         7,890         1,895           270         -195,770         2,860,717         44,252,100         4,918,603	\$55,000 under \$60,000	34,358	-243,377	189,365 555,625	891,458 2,779,186	265,722	2,935,723 8,926,998	9,429	353,203	373,538	1,193,519	1,805,303	4,580,967
109,882         -847,447         464,124         2,481,175         842,841           42,229         -886,896         49,543         325,469         24,1955           9,447         -354,106         4,758         33,451         52,325           2,429         -109,736         4,690         12,551           1,260         -65,637         304         2,794         5,557           1,683         -150,770         268         2,195         7,800           449         -69,307         49         2,794         5,507           270         -105,770         2,860,717         44,252,100         4,918,603	\$75,000 under \$100,000	111,030	-885,574	541,226	2,422,824	804,614	11,628,721	6,729	393,536	570,978	1,751,362	2,735,797	8,5/3,009
42,729         49,543         32,469         42,534           9,447         -36,106         43,543         32,451         52,325           2,429         -103,736         764         4,690         12,551           1,260         -65,637         304         2,794         5,557           1,683         -160,770         268         2,195         7,800           449         -69,371         49         2,734         2,037           270         -109,573         9         75         1,193           5,45,907         -5,201,867         2,860,717         14,252,100         4,918,603	\$100,000 under \$200,000	109,882	-847,447	464,124	2,481,175	842,841	13,679,539	15,933	952,817	239.849	3,168,708	3,129,412	16,793,052
2,429     -109,736     764     4,690     12,551       1,260     -65,637     334     2,794     5,567       1,683     -150,770     268     2,195     7,800       449     -69,301     49     385     2,037       270     -109,573     9     75     1,198       5,201,867     2,860,717     14,252,100     4,918,603	\$200,000 under \$500,000 \$500 000 under \$1,000,000	9.447	-868,696	49,543	33,451	52,325	988,461	2,049	128,984	59,414	1,271,260	162,214	3,455,939
1,260 -65,637 304 2,794 5,557 1,683 -150,770 268 2,195 7,800 2,037 2,70 -109,573 9 545,907 -5,201,867 2,860,717 14,252,100 4,918,603	\$1,000,000 under \$1,500,000	2,429	-109,736	764	4,690	12,551	243,604	598	43,831	15,626	712,104	38,027	426.671
449     -69,301     49     385     2,037       270     -109,573     *9     *75     1,193       545,907     -5,201,867     2,860,717     14,252,100     4,918,603	\$1,500,000 under \$2,000,000	1,260	-65,637	304	2,794	7,55,7	112,350	437	30,188	12,243	1,071,112	23,926	639,781
270 -109,573 "9 "7,5 1,193 545,907 -5,201,867 2,860,717 14,252,100 4,918,603	\$5,000,000 under \$10,000,000	449	-69,301	49	385	2,037	42,674	107	7,557	3,612	625,269	6,000	188,385
	\$10,000,000 or more	545	-109,573	2,860,717	14,252,100	4,918,603	54,517,629	54,815	3,179,498	2,638,316	15,864,520	12,631,179	56,462,895
116,417 -689,638 480,295 2,746,354 391,813	Nontaxable returns, total		-689,638	480,295	2,746,354	391,813	1,646,556	7,830	454,999	354,593	1,336,335	1,874,556	0,136,430

Footnotes at end of table

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

			Momison doductions	Mandron pro lond	nd dental	Medical and	al and	Martical	Medical and dental	Taxes paid	Taxes paid deduction	
		Remized deduc	reductions	expenses deduction	le dental	dental expenses	XDenses	SASCIACIA	expenses limitation			
Size of adjusted	Total in			coclindo			202	2000		ı	lotal	
gross income	raxable income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(49)	(20)	(51)	(52)	(53)	(54)	(55)	(95)	(57)	(58)	(65)	
All returns, total	901,864,834	5,221,411	28,947,046	8,678,320	56,007,076	8,678,320	84,379,442	8,676,331	28,372,366	43,061,888	310,896,704	
Under \$5,000	5,143,324	1	1	228,883	1,979,399	228.883	2.025,950	226.893	46,552	292.614	845,078	
;	9,140,858	1 1	1 1	644 606	3,935,997	644 606	5.001.295	644 606	608 439	958.063	2.148.219	
\$15,000 under \$20,000	17,131,242	1	1	749,659	5,290,002	749,659	6,275,110	749,659	985,108	1,221,073	2,911,659	
\$20,000 under \$25,000	20,867,672	1	1	735,048	4,701,513	735,048	5,943,018	735,048	1,241,505	1,517,440	3,741,009	
\$25,000 under \$30,000.	23,898,093	ı	1	679,618	4,124,784	679,618	5,528,389	679,618	1,403,605	1,753,924	4,492,188	
\$30,000 under \$33,000 \$35,000 under \$40,000	30 438 846	: 1		591 249	3 220 685	591.249	4.877.891	591,249	1.657.206	2.251.399	7.056,669	
	31,380,306	1	1	579,264	3,021,275	579,264	4,858,572	579,264	1,837.297	2,227,871	7,820,903	
\$45,000 under \$50,000	32,432,957	1	ı	517,804	2,607,203	517,804	4,452,433	517,804	1,845,230	2,192,470	8,291,878	
\$50,000 under \$55,000	33,922,009	1	ı	441,012	2,030,951	441,012	3,768,945	441,012	1,737,994	2,183,112	8,840,374	
	34,157,141	1 90	1 600	340,604	1,933,721	340,604	3,402,165	340,004	1,400,444	5 014 680	30 157 644	
\$50,000 under \$75,000 \$75,000 under \$100,000	99,615,160	29,406	2,223	781508	5 168 029	781 508	10 175 053	781.508	5,008,024	7 418 028	47.984.817	
6400 000 cader 6200 000	200 916 900	2 740 450	2022	375 344	3 968 034	375 344	7 492 544	375,344	3 524 510	7 982 245	80 022 564	
\$100,000 under \$500,000	84.315.913	1.876.173	8.399.116	36.829	794.131	36,829	1,525,949	36,829	731,818	1,872,230	41,366,334	
\$500,000 under \$1,000,000	28,295,286	329,122	5.277,302	2,901	203,834	2,901	345,782	2,901	141,949	327,609	16,440,405	
\$1,000,000 under \$1,500,000	10,505,751	73,191	2,314,834	339	42,757	339	73,220	339	30,463	72,935	6,380,081	
\$1,500,000 under \$2,000,000	6,008,211	30,683	1,421,559	06	7,703	06	19,531	06	11,828	30,576	3,815,380	
\$2,000,000 under \$5,000,000	14,086,810	44,785	3,572,351	48	7,687	48	17,114	48	9,428	10 646	4 588 868	
\$3,000,000 under \$10,000,000	19 029 915	5 951	3 946 119	- 1	1,000,1	- 1	1	- 1	1	5.926	7,991,683	
Taxable returns, total	798,102,464	5,213,978	28,908,955	6,066,171	30,165,552	6,066,171	54,437,180	6,066,171	24,271,628	38,173,547	293,330,877	
Nontaxable returns, total	103,762,370	7,434	38,091	2,612,149	25,841,523	2,612,149	29,942,262	2,610,159	4,100.738	4,888,342	17,565,827	
						Total Itemized deductionscontinued	luctionscontinue	p				
				Taxes paid deduction-continued	ction-continued					Interest pai	Interest paid deduction	
		1	6			1		100	F	Total	Home mortgage interest	age interest
Size of adjusted gross income	State a	State and local	Kear	Real estate	Personal pr	Personal property	<u> </u>	taxes	=	i e	Total	,   -
												-
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(60)	(61)	(62)	(63)	(64)	(65)	(99)	(67)	(68)	(69)	(70)	(71)
				()				1	1	100000	250 505 20	200 404 000
All returns, total	35,944,938	183,079,302	38,318,823	117,954,391	20,045,477	8,055,036	3,150,591	1,807,975	36,211,578	340,319,125	35,797,375	325,191,983
Under \$5,000	119,641	101,869	238,461	707,965	108,160	32,177	13,879	3,066	377 267	7,840,716	369.770	7.587,788
\$3,000 under \$15,000	555.237	411.326	780,531	1,596,785	371,490	109,514	42,778	30,595	611,841	3,954,700	596,624	3,871,453
\$15,000 under \$20,000	833,682	638,832	998,520	2,118,920	482,625	127,814	58,920	26,093	822,606	5,553,383	810,276	5,446,361
\$20,000 under \$25,000	1,088,655	982,450	1,220,457	2,506,107	656,053	205,220	84.038	47,232	1,097,809	7,570,100	1,085,062	7,450,563
\$25,000 under \$30,000	1,360,323	1,564,232	1,382,885	2,606,191	804.889	276,230	109,527	45,535	1,333,005	9,394,561	1,322,605	9,277,859
\$30,000 under \$33,000	1,690,066	2,351,309	1,689.947	3,307,826	957,457	338 799	168.043	50.257	1 792 863	12.430.304	1.777.223	12.255.248
\$40,000 under \$45,000	1,886,847	3,485,070	1,920,849	3,891,114	1,051,618	382,236	162,181	62,483	1,834,105	12,611,251	1,823,680	12.435,814
\$45,000 under \$50,000	1,838,854	3,866,945	1,900,506	3,992,033	957,198	372,462	153,791	60,438	1,870,661	13,506,408	1,855,250	13,300,103
\$50,000 under \$55,000	1,863,060	4,246,002	1,913,101	4,203,040	1,030,667	351,596	129,770	39,736	1,857,030	14,703,386	1,850,397	14,462,080
\$33,000 under \$50,000	1,833,746	4,731,799	5 372 541	13 399 568	787,700,1	3/0,416	424 145	183 364	5.188.229	42.776.689	5,158,230	41,952,219
\$75,000 under \$100,000.	6,479,473	25,972,838	6,878,081	20,230,647	3,634,876	1,522,919	578,794	258,414	6,644,255	60,378,083	6,582,888	59,260,596
\$100,000 under \$200,000	6,951,177	47,068,106	7,513,620	30,727,345	3,849,793	1,786,064	656,224	441,049	7,090,992	81,300,178	7,003,674	79,271,810
\$200,000 under \$500,000	1,648,769	28,172,885	1,775,853	12,448.292	845,028	512,723	206,064	232,434	1,615,676	29,023,794	1,558,371	26,988,41
\$500,000 under \$1,000,000	292,117	12,588,173	314,319	3,658,731	135,824	118,320	35,814	75,181	271,247	7,501,117	250,448	6,094,533
\$1,500,000 under \$2,000,000.	28.357	3.248.241	29.311	534.899	12,062	15,555	3,428	16,684	24,682	1,032,706	20,593	608,523
\$2,000,000 under \$5,000,000	41,008	7,810,796	42,759	1,032,878	17,478	31,410	4,915	38,483	36,149	2,219,300	28.597	941,102
	9,833	4,189,016	10,210	369,244	4,305	880'6	1,245	21,520	8,793	1,090,671	6,224	216,882
\$10,000,000 or more	5,489	7,586,758	5,697	360,634	2,489	9,432	700	34,859	4,991	300 498 962	31.872.227	106,537 287.179.313
Nontaxable returns, total	3,340,823	5,013,681	4,264,916	11,523,612	2,114,211	847,310	296,161	181,223	3,982,145	39,820,163	3,925,148	38,012,66
				_								

Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

						Total Itemized deductionscontinued	uctionscontinued					
				Interest paid deduction-continued	action-continued					Contributions deduction	s deduction	
Size of adjusted		Home mortgage interestcontinued	nterest-continued		Deductible points	le points	Investme	Investment interest	ot Te	Total	Cash	ls.
gross income	Paid to financ	Paid to financial institutions	Paid to ir	Paid to individuals			exbeuse	expense deduction			contributions	utions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(62)	(80)	(81)	(82)	(83)
All returns, total	35,279,037	318,585,105	1,645,041	6,606,877	3,858,451	3,807,952	1,686,836	11,319,190	38,626,902	145,702,137	36,760,472	110,336,696
Under \$5,000.	199,558	1,769,870	7,473	31,918	18,194	19,812	16,365	19,115	215,313	178,356	200,945	250,247
\$5,000 under \$10,000	362,204	2,555,629	11,820	31,403	21,648	15,846	18,680	27,851	410,366	595,327	381,322	550,251
\$10,000 under \$15,000 \$15,000 under \$20,000	798,046	5,366,110	23,081	80,251	51,717	79,305	22,848	27,717	1,004,420	1,861,658	945,573	1,608,383
\$20,000 under \$25,000	1,074,226	7,348,996	31,630	101,567	77,182	88,747	19,023	30,789	1,286,737	2,693,576	1,211,643	2,294,872
\$25,000 under \$30,000	1,302,342	9,034,740	44,839	243,118	66,718	54,207	26,405	62,495	1,441,553	3.036,317	1,348,629	2,411,525
\$30,000 under \$35,000	1,566,865	10,790,651	69,469	313.950	126,865	101,923	38,552	32,275	1,749,619	3,471,845	1,638,597	2,734,592
\$40,000 under \$45,000	1,789,314	12,034,667	95,312	401,147	169,573	144,473	41,267	30,964	1,949,481	4,052,615	1,807,117	3,267,807
\$45,000 under \$50,000	1,820,013	12,987,504	86,861	312,599	141,015	109,980	50,210	96,326	1,910,703	4,304,965	1,800,555	3,529,735
\$50,000 under \$55,000	1,830,443	14.217,028	73,521	245,052	158,355	163,163	32,553	78,144	1,895,208	4,741,231	1,781,083	3,729,869
\$55,000 under \$00,000	5.083.018	13,961,190	02,146 246.218	751 266	548 447	593.405	139 747	231 064	5.342.651	13 648 797	5.060.575	11.152.068
\$75,000 under \$100,000.	6,502,244	58,371,982	308,453	888,614	813,235	818,496	220,346	298,992	6,918,224	19,626,885	6,647,949	16,124,525
\$100,000 under \$200,000	6,909,910	77,509,967	373,924	1,761,843	1,002,378	893,742	483,683	1,134,626	620'065'2	30,596,614	7,333,134	24,477,229
\$200,000 under \$500,000	1,534,287	26,433,979	86,903	554,503	258,932	303,430	293,461	1,731,882	1,805,882	15,823,300	1,775,507	12,752,506
\$300,000 under \$1,000,000 \$1,000,000 under \$1,500,000	51,156	1,455,975	15,161	46,388	7,859	36,728	29,657	766,796	71,135	3,096,785	70,616	2,109,403
\$1,500,000 under \$2,000,000	20,131	589,508	1,198	19,015	3,149	5,239	13,382	418,945	29,904	1,911,467	29,773	1,271,148
\$2,000,000 under \$5,000,000	27,908	906,946	1,601	34,156	4,052	7.277	22,982	1,270,921	43,736	5,103,631	43,443	3,185,975
\$3,000,000 under \$ 10,000,000.	2.918	102.897	156	3,639	318	938	4,109	2.704.837	5,866	10,762,507	5,836	3,878,684
Taxable returns, total	31,401,190	281,257,579	1,509,740	5,921,734	3,521,959	3,305,730	1,526,008	10,013,918	34,608,971	135,688,359	32,984,272	101,938,881 8,397,815
					11	Total Itemized deductionscontinued	uctions-continuec	1				
		Contributions dec	Contributions deduction-continued						Limited miscellar	Limited miscellaneous deductions		
Size of adjusted	Other th	Other than cash	Carryo	Carryover from	Casualty or theft loss deduction	t loss deduction	Total	Total after	Unreimburs	Unreimbursed employee	Tax pre	Tax preparation
gross modifie	COLUM	COLUCIONIS	loud	years				IIIIIIIIIIIII	on silica	promises expense	2	2
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(68)	(06)	(91)	(92)	(63)	(94)	(36)
All refurns, total	23.932.584	38.041.067	500.720	25.533.024	89.781	1,604,516	11.638.848	63.181.572	14.896.433	63,210,079	16,630,700	4,523,980
Under \$5,000.	76,560	55,883	35,218	601,853	1,172	.5,294	135,619	231,747	22,985	107,071	94,887	24,693
\$5,000 under \$10,000	160,313	93.061	45,843	2,185,892	*3,885	•10,276	194,266	332,586	58,473	124,965	209,923	55,480
\$10,000 under \$15,000 \$15,000 under \$20,000	301,807	166,571	38,846	176,765	.3 047	145,511	356,209	813,988 1,284,727	163,230	992.541	352.147	94,430
\$20,000 under \$25,000.	718.422	539.270	33,291	299,316	206.6	*98.429	485,460	1,887,814	426,523	1,643,600	601,028	120,209
\$25,000 under \$30,000	807,880	562,524	38,890	356,162	1,990	*10,747	586,855	2,617,061	570,609	2,326,989	705,378	133,399
\$30,000 under \$35,000	1,005,030	718,062	23,444	67,786	*8,008	*19,972	692,666	3,178,641	839 380	3,193,177	864,776	151,432
\$40,000 under \$45,000	1,220,427	842,208	12,865	204,574	*4,526	*92,256	695,019	3,448,824	869,405	3,549,255	924,878	173,226
\$45,000 under \$50,000	1,127,147	731,919	11,326	75,283	.5,673	*219,113	639,757	3,115,870	814,434	3,127,626	866,899	161,391
\$50,000 under \$55,000	1,163.277	1,160.094	20,526	188,001	2,023	.41,202	676,426	3,288,687	815,001	3,556,594	905.327	164,280
\$60,000 under \$75,000	3,383,319	2,510,205	36,299	261,209	9,945	126,145	1,564,166	7,679,751	2,302,399	8,600,566	2,329,819	467,331
\$75,000 under \$100,000	4,643,836	4,422,544	37.524	617,050	.1,000	.32,696	1,835,266	9,066,151	2,874,168	10,813,146	2,803,653	623,203
\$100,000 under \$200,000	5,200,546	6,344,637	58,212	2.377,564	14,415	426,549	1,742,308	11,686,777	2,718,300	13,264,365	2,895,997	969,163 542,085
\$500,000 under \$1,000,000	175,623	2,004,087	7,481	2,465,177	105	46,587	41,813	1,231,284	46,613	600'009	116,592	175,293
\$1,000,000 under \$1,500,000	37,372	1,143,407	2,394	1,347,898	• 56	*12,653	8,889	501,472	7,320	118,533	25,381	37 258
\$2,000.000 under \$5,000,000	20,883	2,092,985	1,974	2,611,019	•24	*19,500	5,871	790,237	3,672	147,378	15,862	75,294
\$5,000,000 under \$10,000,000	4,986	1,498,523	619	1,021,165	ŗ:	11,233	1,437	433,392	744	71,503	3,830	27,912 26.768
Taxable returns, total	21,877,947	36,055,769	299,840	20,703,885	61,915	559,892	9,955,535	55,360,412	13,607,093	57,093,348	14,762,073	4,004,531
Nontaxable returns, total	2,054,637	1,985,298	200,880	4,829,139	27,866	1,044,624	1,683,313	7,821,159	1,289,340	6,116,731	1,868,627	519,449

Table 2.1.-Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income.-Continued

Adjusted Gross Income.-Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Comparison						Total Itemized dec	Fotal Itemized deductionscontinued	g					
			Limit	ted miscellaneous	deductionscontin	pen		isce!!	:aneous		Total and a soul	L	
Hearing   Hear	Size of adjusted gross income	Gamb	oling loss luction	Other	limited s deductions	Miscellaneous d to 2% AG	eductions subject if limitation	deducts than g	ons other ambling	miscell	miscellaneous		erempoons and and and and and and and and and and
1,000   1,00		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	± mount
1,1,2,4,0,0   1,1,2,4,0,0   1,2,3,0,0   1,1,2,4,0,0   1,1,2,4,0   1,1,2,4,0   1,1,2,3,0   1,1,3		(96)	(97)	(86)	(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
1,12,50   1,12	All returns, total	895,019	11,748,498	13,239,605	21,455,919	27,585,713	89,189,978	326,890	1,263,648	1,210,655	13,100,751	107,753,789	314.700.889
1,250   10,500   10	S5.000 under \$10,000	3,146	12,330	98,785	108.266	301 100	240.030	13.529	-50.405	6.774	62,735	536,971	-,635,995
227 079 1151 052 050 157 0 151 050 050 0 177 0 150 050 0 177 0 150 050 0 177 0 150 050 0 177 0 150 050 0 170 050 0 1	\$10,000 under \$15,000 \$15,000 under \$20,000	14.256	68,140	237,268	229,562	521,553	911,909	10.287	16,686	24,543	84 826	956,753 1,568,789	2.944,032
20,000 0	\$20,000 under \$25,000	28.809	155,936	367 773	412.473	004,330	7 176 201	2000,11	37,267	33,650	145,942	2.151,759	6.555,373
4 4 1 2	\$25,000 under \$30,000 \$30,000 under \$35,000	27,107	183,134	449,962	567,911	1,093,422	3.028.298	24,691	39,110	47,804	222.434	2,862,800	8.724 552 10 488,146
1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,	\$35,000 under \$40,000	44.221	191,864	567.523	408,939 669,639	1,454,620	3,753,548	16,837	57,489	47.828	254.908	4.055,787	12,361,897
14.5   19.0	\$40,000 under \$45,000.	41,136	291,737	594,187	518,561	1.470,016	4.241.041	23,906	41,446	62,091	333,182	4.860.610	14,815,658
191144   7164 0.00   277 0.00   265 0.00   1 0.00   277 0.00   2	\$50,000 under \$55,000	53,815	309,397	562,897	642,652	1,386,018	3,931,669	30.965	78,124	84,433	387,520	4,959,324	15,116,769
15,119   1,146,335   1,75,287   1,55,687   1,55,187   1,55,187   1,55,187   1,55,187   1,5,5,187   1	\$55,000 under \$60.000.	44,049	405,773	574,348	495,366	1,363,664	4.219.240	-8,719 15,053	*9.430	47,738	276.179	5,007,561	15,256,426
17.017   2.542.500   3.051.804   4.007.404   4.006.602   4.006.404   4.006.4	\$60,000 under \$75,000 \$75,000 under \$100,000	115,119	716,403	1,792,687	1,556,818	3,917,016	10,624,715	41.812	103.326	158,587	837.177	15.567.864	15,779,194
1,256, 174   1,556, 174   1,520   1,	\$100,000 under \$200,000	177.017	2 542 540	3.051.888	2.064,643	4,864,475	13,521,191	22.795	50,433	203,831	1,496,768	21,276,060	64,876,173
Table	\$200,000 under \$500,000	47,476	1,598,174	754,200	2.665.184	1,158,622	18.270,992	13.130	311,285	232,297	2.854,055	23.625,841	71,766,325
1,000   1,00	\$500,000 under \$1,000,000	7.852	930,946	154.081	1,471,268	202,634	2,246,600	2.877	63,559	10.863	1,016,712	977,815	0,056.437
1350   560,647   250,04   1253,246   22,256   1453,530   543,4114   2.0   1.	\$1,500,000 under \$2,000,000	965	300,219	17,542	737,109	48.024	920,980	848	34,057	3,114	507,901	213,482	£
10   273.56   7.806   7.804   7.13.47   2.673.50   283.346   283.346   283.346   284.924   1.097.4   1.0	\$2,000,000 under \$5,000,000.	1,393	560,647	28,905	1,233,245	32,296	1 455 918	684	11,007	1.379	313,382	90.237	(;)
Factor   F	\$5,000,000 under \$10,000,000 \$10,000,000 or more	310	273,826	7,806	713,947	8,382	813,363	201	28.396	508	302,868	30,487	00
Total base	Taxable returns, total	827,262	10,386,266	11.842.884	1,365,882	4.940 24.673.550	1,453,953	126	13,611	290	706.957	16,869	÷
Taxable	Nontaxable returns, total	67,757	1,362,231	1.396,721	2,331,878	2,912,162	8,968,058	43,544	264,924	113,226	11,407,356	93,177,709 14,576,080	270.296,146 44,404.743
Humber of Amount returns   Humber of Amount re	Size of adjusted	Tax	cable ome		minimum	Incorr before	ne tax credits	Tota	il tax dits	Income tax after credits	Income tax after credits	Total income tax	come
(108) (109) (110) (111) (112) (113) (114) (115) (115) (116) (116) (110) (111) (111) (112) (113) (114) (115) (116) (116) (110) (111) (111) (112) (113) (114) (115) (116)	gross income	Number of	Amount	Number of	Amount	Number of	d month	Mimborof	1	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7			
(108)         (110)         (111)         (112)         (113)         (114)         (115)           40,831,623         2,221,547,560         2,225,200         9,005,955         40,847,752         600,141,574         17,740,502         2,2441,609           8,588         11,826         11,97         11,165         8,260         10,215         2,038         2,038           416,093         1,163,831         1,197         1,147         46,328         1,172,16         2,037         2,038           416,093         1,163,831         1,197         1,154         46,328         1,173,498         70,811         13,467           1,163,841         18,547,564         1,1068         72,014         779,750         437,456         2,18,431         51,176           2,013,412         30,465,314         1,068         1,234         739,738         470,602         2,176           2,13,412         2,18         1,134,498         70,811         1,174         1,117         49         1,134           2,103,412         2,18         1,17,74         1,134         1,144         2,146,169         1,174         1,144,174           2,103,41         2,10         2,11,174         2,11,174         2,11,174 <td< th=""><th></th><th>returns</th><th></th><th>returns</th><th></th><th>retums</th><th>Amount</th><th>retums</th><th>Amount</th><th>Number of retums</th><th>Amount</th><th>Number of returns</th><th>Amount</th></td<>		returns		returns		retums	Amount	retums	Amount	Number of retums	Amount	Number of returns	Amount
40.031623         2,921,547,560         2,225,200         9,005,955         40,847,752         600,141,574         17,740,502         22,441,609           8,588         11,226         11,97         11,165         8,260         10,217         13,219         2,038         4,116           46,937         11,63,831         11,088         11,134         9,142,084         10,344         11,134         13,467         10,384         11,134,498         70,811         13,467         10,146         10,		(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
'8.58B         '12.826         '35         '1.165         8.260         2.017         '358         '41           4.6937         1.1947         '1.547         46,386         1.3219         20.557         2.038           4.6937         1.163.831         '548         '2.048         '2.048         17,046         20.88           7.9,565         4.246.295         '1.314         '2.39         '1.216,745         1.131,498         70.811         13.467           2.013.412         30.456,314         '7.64         '7.64         '7.64         '7.64         1.70,648         1.70,648         1.70,467           2.013.412         30.456,314         '7.64         '7.64         '7.64         '7.64         1.70,648         2.226,186         2.209,764         450,402         170,467           2.013.412         30.456,314         '7.64         '7.64         '7.64         1.30         2.226,186         5.391,933         917,201         777,388           2.18.344         56.662,431         2.842         3.646         2.718,547         6.586,529         96,061         1.724,788         66.66,905,47         1.004         2.918,547         6.586,529         96,061         1.011,553         91,521         91,611,611         1.1	All returns, total	40,831,623	2,921,547,560	2,255,200	9,005,955	40,847,752	600,141,574	17,740,502	22,441,609	38,696,168	577,699,966	38 696 170	577 707 17E
46.927         109.425         1.197         1.1547         46.368         13.219         20.557         2.038           779.563         1.162.831         1.948         2.678         477.636         177.088         70.811         13.467           779.563         4.246.295         1.1314         2.161         477.646         1.131.498         450.402         170.467           1.216.508         1.620.6341         1.620.865         2.209.764         450.402         170.467           2.226.164         42.51.863         4.084         1.330         2.226.186         5.391.332         917.201         777.388           2.226.164         42.51.863         8.664         1.130         2.226.186         5.391.332         917.201         777.388           2.188.34         58.966.863         8.644         1.1291         1.1291         1.02.66         5.391.333         917.201         777.388           2.188.34         58.966.863         8.644         1.100         2.191.786         5.396.539         950.815         1.101.687           2.190.152         8.966.963         8.644         1.100         2.191.786         2.294.773         8104.009         1.021.153         1.101.687         1.101.687         1.101.687	Under \$5,000	*8,588	12,826	*35	1.165	8,260	2.017	*358	-41	7.908	1 977	7 908	1 077
779,565         4,246,295         1,088         2,014         779,790         437,468         70,011         13,467         13,467         10,011         10,	\$1,000 under \$15,000	46,927	109,425 1,163,831	1,197	1,547	46,368	13,219	20.557	2.038	28.503	11,181	28,503	11,181
1,216,508   9,942,050   1,314   1,216,745   1,131,498   450,402   170,467   170,644   18,447;   18,447;   18,447;   18,447;   18,447;   1,604   1,20,486   1,20,865   1,20,865   1,20,865   1,20,865   1,20,13,45   1,20,662,431   2,842   1,330   2,226,185   3,342,933   917,201   737,338   2,216,895   9,066,437   1,28,44   1,291   1,291   1,291   1,291,286   1,00,145   1,291,286   1,00,145   1,291,286   1,00,145   1,291,286   1,00,145   1,291,286   1,00,145   1,291,286   1,00,145   1,291,286   1,00,145   1,291,286   1,00,145   1,291,286   1,00,145   1,291,286   1,00,145   1,00,1	\$15,000 under \$20,000	779,565	4,246,295	1,088	2,014	779.750	437,456	218,431	13,467	581,950	103,621	381,950	103,621 386,280
1019 641         1064         739         1620,865         2.209,764         677,345         409 690           2.226,164         42,591,863         4,084         1,330         2.226,186         5,391,335         97,201         77,336           2.226,164         42,591,863         4,084         1,330         2.226,186         5,391,333         97,201         737,338           2.226,165         59,662,437         8,666         6,105         1,100         2,191,736         6,598,529         950,815         941,631           2.190,152         66,905,437         8,666         6,112,291         16,266         2,191,736         947,204         942,631           2.190,152         66,905,437         8,666         6,112,291         10,246         9472,04         104,609         10,21,52           2.190,152         66,905,437         8,666         6,117         2,117,73         8104,009         10,21,52         941,631           2.190,152         66,905,437         11,291         16,266         2,132,318         10,714,532         931,355         11,128,54           2.100,147         25,547,768         82,832         86,547,73         82,55,547         82,546,933         11,437,033         11,40,26         11,40,26 <t< td=""><td>\$20,000 under \$25,000</td><td>1,216,508</td><td>9.942,050</td><td>1,314</td><td>-9.181</td><td>1.216,745</td><td>1,131,498</td><td>450.402</td><td>170,467</td><td>975,975</td><td>961.031</td><td>975.975</td><td>961 031</td></t<>	\$20,000 under \$25,000	1,216,508	9.942,050	1,314	-9.181	1.216,745	1,131,498	450.402	170,467	975,975	961.031	975.975	961 031
2.226.164         4.2.591.863         4.084         1.330         2.226.165         5.391.332         910.311         737.382           2.216.885         5.0628,431         2.842         3.616         2.218.547         6.598.529         950.815         941.631         737.382           2.190.152         6.966.437         8.666         6.11.291         1.3100         2.191.769         942.082         950.815         941.631         737.382           2.190.152         6.965.437         8.666         6.61         1.1291         1.626         2.191.269         947.204         942.64         942.64         942.64         942.64         942.64         1.011.593         1.011.593         1.011.593         1.011.593         1.011.593         1.011.593         1.011.593         1.021.64         2.132.318         1.071.453         931.355         1.144.026         1.101.593         1.177.4106         8.005.917         1.48.991.70         3.184.54         4.91.0867         1.144.026         1.101.593         1.107.433         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026         1.144.026	\$30,000 under \$35,000	2,013,412	30,456,314	1,064	.239	1.620.865	2.209.764	627,345	409.690	1.245,749	1.800.073	1,245,749	1,800,073
2.186.394         58.966.805         2.842         3.616         2.218.547         6.598.529         950.815         941.631           2.190.152         58.966.806         8.674         13.100         2.191.759         104.009         1029.152         1041.687           2.130.1424         73.999.155         11.291         16.266         5.191.266         9.472.084         918.678         1011.593           2.131.241         73.999.155         11.291         16.266         2.132.318         10.714.532         931.355         1,128.524           2.946.711         255.55.7768         52.832         58.124         5.946.593         37.831.105         2.947.73         38.803.38           7.460.590         437.065.592         100.344         171.058         8.005.917         148.991.70         31.33.893         31.84.534           1.875.542         825.35         11.05.28         4.556.939         1875.559         114.37.033         51.144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026         1144.026 <t< td=""><td>\$35,000 under \$40,000.</td><td>2,226,164</td><td>42,591,863</td><td>4,084</td><td>1,330</td><td>2,226,185</td><td>5,391,933</td><td>917.201</td><td>737,338</td><td>1,930,188</td><td>4,654,595</td><td>1,930,188</td><td>3,167,220</td></t<>	\$35,000 under \$40,000.	2,226,164	42,591,863	4,084	1,330	2,226,185	5,391,933	917.201	737,338	1,930,188	4,654,595	1,930,188	3,167,220
2.13.0.152         6.96.96.437         8.674         13.100         2.191.719         8.104.009         10.201.52         10.41.687           2.13.2.34         73.909.155         11.291         66.906.437         10.201.532         10.11.593         10.11.593           2.13.2.34         73.909.155         2.13.2.34         10.71.4532         91.355         1.17.88.54           2.946.71         255.55.7.76         8.28.2         18.28.34         10.714.532         91.355         1.17.88.54           7.460.80         437.065.592         100.344         177.105         8.046.935         37.831.105         3.81.945         4.91.0867           8.002.147         78.1773.542         825.355         1.774.106         8.065.917         148.991.70         3.138.93         3.184.534           1.874.233         449.131.967         1.10.928         4.56.939         1875.059         14.347.033         621.675         11.44.06           3.28.533         194.59.452         13.564         30.561         32.278.122         47.217         35.80.08         33.80.08         33.80.08         33.80.08         33.80.08         33.80.08         33.80.08         33.80.08         33.80.08         33.80.08         33.80.08         33.80.08         33.80.08         33.80.08	\$45,000 under \$50,000.	2,216,895	50.662,431	2.842	3,616	2,218,547	6,598,529	950,815	941,631	1,984,187	5,656,898	1,984,187	5.657,902
2.13.1,241         73,909155         11,291         16,266         2,132,318         10,714,532         931,535         1,11,291           5,946,711         255,557,768         28,832         98,124         5,946,935         37,831,105         1,128,534           7,460,590         437,066,592         100,344         171,058         1,07,315         3,881,945         4,910,867           1,874,233         449,131,967         1,100,228         4,556,939         1,875,059         143,347,093         621,675         1,144,026           328,533         194,594,52         1,100,248         4,556,939         1,875,059         143,347,093         621,675         1,144,026           30,652         46,800,013         1,564         30,561         32,278,132         41,217         37,389           30,653         48,800,013         1,564         30,654         1,404,033         1,440,06         1,440,06           30,653         48,800,013         1,564         30,654         4,471         35,600,03         1,737         250,110           44,700         118,344,33         1,127         30,678         1,441,347         35,600,897         1,737         25,611           10,692         65,477,186         1,127         30,678	\$50,000 under \$55,000	2,190,152	66,905,437	8,666	13,100	2,191,719	8,104,009	1.029,152	1,041,687	2.020,741	7,062,322	2.020,741	7,062,322
7.460.590         2.55.55.768         52.832         58.124         5.946.953         37.831.105         2.947.73         3.680.338           8.002.147         781.773.542         825.355         100.344         171.058         7.450.354         67.738.515         3.881.945         3.680.338           1.874.233         449.131.967         1.10.928         4.556.939         1.875.059         143.347.093         621.675         1.144.028           3.28.533         194.579.422         95.582         1.107.433         32.8893         55.360.023         1.144.028           3.06.532         46.800.013         5.279         1.97.73         32.8360.023         15.356         1.144.028           3.06.532         46.800.013         5.279         1.91.71         30.678         14.041.331         17.737         250.110           4.7.70         118.344.336         1.754         30.678         14.041.331         17.737         250.110           1.06.92         1.66.477.186         1.724         35.688.466         2.443         4.443         30.978           1.66.477.186         1.724         37.686.476         35.568.466         35.568.466         4.443         30.3703           1.66.27.46.377         2.978.60.41         2.222.35.44 </td <td>\$55,000 under \$60,000</td> <td>2,131,341</td> <td>73,909,155</td> <td>11,291</td> <td>16,266</td> <td>2,132,318</td> <td>10,714,532</td> <td>931,355</td> <td>1,128,554</td> <td>2.067,235</td> <td>9,585,978</td> <td>2.067.235</td> <td>9,585,978</td>	\$55,000 under \$60,000	2,131,341	73,909,155	11,291	16,266	2,132,318	10,714,532	931,355	1,128,554	2.067,235	9,585,978	2.067.235	9,585,978
8.002.147 78.1773.542 825.355 1.774.106 8.005.917 148.991.170 3.133.89 3.144.534 1.10.028 4.565.939 1.875.059 14.347.093 621.675 1.144.026 1.95.82 3.085.33 194.594.535 1.10.028 4.565.939 1.875.059 14.347.093 1.8.344.335 1.8.32.835 1.0.028 1.3.54 305.613 7.3.59 14.7.17 1.8.34.337 1.0.092 1.1.33 1.0.028 1.0.03.99 1.0.03.99 1.0.092 1.0	\$75,000 under \$100,000.	7,460,580	437,085,592	52,832 100,344	58,124	5,946,953	37,831,105 67,738,515	2,914,773	3.680,338	5,855,736	34,150,766	5,855,736	34,150,766
1,874,233         449,131,967         1,110,928         4,566,939         1,875,059         114,347,093         621,675         1,144,026         1,144,026           328,533         194,594,452         95,882         1,107,433         228,893         56,360,023         153,223         700,134         153,64           30,622         46,800,013         5279         179,171         30,678         14,041,331         17,737         250,110           44,700         118,344,535         7,584         370,835         44,771         35,078,697         28,561         746,432           5,34         10,692         65,477,186         1,722         199,584         10,703         18,972,813         7,390         430,927           5,94         10,692         2,901,186,518         2,243,065         2,443         35,588,466         4,443         933,703           2,148,377         20,361,44         5,956,476         2,223,534         2,858,476         35,088,466         2,443         393,703           2,148,377         2,366,476         2,443,665,476         3,608,476         35,088,486         3,558,486         30,373         38,688,476           3,066,476         2,901,186,518         2,243,665         2,443         36,788,480         3	\$100,000 under \$200,000	8.002,147	781,773,542	825,355	1,774,106	8,005,917	148.991.170	3 133 893	3 184 534	7 999 659	145 806 636	7,000,650	62.827.647
73.062	\$200,000 under \$500,000.	1,874,233	104 570 452	1,110,928	4.556,939	1,875,059	114,347,093	621,675	1,144,026	1.874,473	113,203,066	1,874,473	113,203,702
30.672         46.830.013         5.279         179.171         30.678         14.041.331         17.737         250.110         250.110           44.770         118.384.535         7.884         17.28         17.884         17.707         18.972.813         7.390         430.927         430.927           5.34         136.981.199         1.133         284.815         2.568.466         4.443         933.703         38.682.246         2.901.186.518         2.249.065         900.3099         38.686.373         2.223.534         15.588.280         2.223.534         38.683.703	\$1,000,000 under \$1,500,000.	73,062	78,232,309	13,564	305.613	328,893	56,360,023	153,253	700,134	328,785	55,659,889	328,786	55,659,911
44,771         35,078.697         28,561         746,432         746,432           10,702         18,344,535         7,584         10,703         18,972.813         7,390         430,927           5,934         18,981.199         1,133         264,815         5,946         35,568,466         4,443           38,683.246         2,901.186,518         2,249,065         9,003.09         38,696,170         597,918,041         15,588,920         20,218,075         38,6           2,148,377         20,361.041         6,135         2,856         2,151,582         2,223,534         38,6	\$1,500,000 under \$2,000,000	30,632	46,830,013	5,279	179,171	30,678	14,041,331	17,737	250,110	30.670	13.791.221	30.670	13 791 221
5,934 136,981,199 1,133 264,815 5,986,466 4,435 20,1186,518 2,249,065 9,003,099 38,696,170 59,7918,041 15,589,20 20,2718,075 2,148,377 20,361,041 6,135 6,135 2,856 2,151,582 2,151,582 2,223,534	\$5,000,000 under \$10,000,000	10 692	118,384,535	7,584	370,835	44,771	35,078,697	28,561	746,432	44.762	34,332,265	44,762	34,336,873
38.698,246 2,901,186,518 2,249,065 9,003,099 38,696,170 597,918,041 15,588,920 20,218,075 38,69 2,151,587 20,361,041 6,135 2,223,534 2,151,582 2,223,534	\$10,000,000 or more		136,981,199	1,133	264.815	5.945	35.568.466	7,390	430,927	10,701	18,541,886	10,701	18,541,896
2,151,582 2,223,534 2,151,582 2,151,582	l axable returns, total		2,901,186,518	2,249,065	9,003,099	38,696,170	597,918,041	15,588,920	20,218,075	38,696,168	577,699,966	38,696,170	577,707,176
	Figures should be used with the solution	to the erroll of	120,100,02	6,133	7,856	2,151,582	2,223,534	2,151,582	2,223,534	1	1	1	1

\*\* Data combined to avoid disclosure of information for specific taxpayers.

(\*) No exemptions allowed at these income levels.

NOTE: Detail may not add to totals because of rounding.

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income (Coefficient of Variation for number of returns and amount (percent))

-	Number	Adjusted	Salanes and	sages pus	Taxable interest	ınterest	Tax-exempt interest	pt interest	Ordinary dividends	dividends	Qualified dividends	dividends
Size of adjusted gross income	of retums	gross income less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(1)	(2)	(3)	(4)	(5)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
All returns, total	0.39	0.27	0.44	0.38	15.0	1.24	1.74	1.86	0.74	1.36	0.86	1.61
Under \$5,000	5.82	6.72	10.38	15.04	6.84	12 66	24 17	35.10	8.44 9.84 9.84	16.49	9.57	22 61 12 58
\$10,000 under \$15,000	3.67	3.71	5.40	82.9	4 63	6 63	13.78	30.34	6 12	9.24	6 88	11.81
\$15,000 under \$20,000	3.30	3.31	4 34	+ 82	4 22	9.23	12 69	19.79	5.50	10.19	6.28	12.25
\$20,000 under \$25,000	3.08	3.09	3.74	4 03	4 12	9 23	12.92	24 31 22 19	5.55	10.20	6 40	12 68 14 00
\$30,000 under \$35,000	2.71	2.71	2.96	3.15	3.77	10.36	13.02	22.29	5.43	11.77	6.27	14 34
\$35,000 under \$40,000	2.65	2,65	2.87	3.01	3.57	11.79	13 14	25 50	5 10	11.84	5.97	15.02
s40,000 under s45,000	202	79.7	2.01	2.90	07.0	7	0 0 0	10.74	000		0.00	13.77
\$45,000 under \$50,000	2.66	2.64	2.63	2 99	5 F F F F F F F F F F F F F F F F F F F	2 = 1	12 60	19.30	7.00 4.00 4.00	12.66	5.72	15.83
	2.71	2.71	2.86	3.04	331	10 01	12.97	23.12	4 75	12.82	5.57	15.93
	1.58	1 59	166	1.77	1 92	7 38	7,65	12.06	2.77	7.68	3.25	9.50
\$75,000 under \$100,000	1.19	1 19	1.24	1 33	1 47	5 69	6.25	66 6	2.16	7.32	2 55	9.35
\$100,000 under \$200,000	1 05	0.97	1.11	1.13	115	3.87	3 33	5 06	145	4.78	1.66	5.78
\$200,000 under \$500,000	± %	0.93	1.16	1 60	1 24	7 7 C	1 92	3.32	132	3.55	5 <del>1</del>	01.3
\$1,000,000 under \$1,500,000	1.49	1.38	1.68	2 12	1 49	3.40	2.03	3 22	1.55	4.01	1 63	4.53
\$1,500,000 under \$2,000,000	1.30	1.30	1 47	1 99	131	3.09	1 78	3 48	1.35	4.08	1.43	7.4
\$2,000,000 under \$5,000,000	290	0.57	0.78	1 08	290	1.49	0 89	1.72	69 0	2.07	0.73	2.42
\$5,000,000 under \$10,000,000	0.72	0.57	620	20-	0.72	101	0.83	990	0.73	1.53	0.76	1 82
\$10,000,000 or more	1 9	1 80	1 9	1 9	1 9 0	130	1 50	1 8 4	1 0	1 47	100	1 67
Nontaxable returns, total	1.59	1.90	2.01	2.45	2.05	4.47	6.32	8,51	2.69	4.43	3.08	5.54
Size of adusted	State	State income tax refunds	Alin	Almony received	Business or net income	Business or profession net income less loss	Sales of ca net gain	Sales of capital assets net gain less loss	Sales of pro than capil	Sales of property other than capital assets	Taxable IRA distributions	le IRA utions
gross income	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
	retums		returns		retums		Iciniis		ICIONIS		CERTIFIE	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(54)
All returns, total	69.0	0.90	6.80	8.88	0.73	1.53	0.82	0.77	2.66	44.14	1.84	2.91
Under \$5,000	14.74	20.64	44 95	53 62	8 08	31.46	834	370.82	25.88	52.91	21.79	24 58
\$5,000 under \$10,000.	10.87	14 18	36.84	37.92	7.31	21.41	6.91	43 05	22 33	121 51	12.08	15.69
\$10,000 under \$15,000	7.90	10.71	23 58	26.69	6 03	12.21	6.30	62.80	22.86	844.46	10.41	13.43
\$15,000 tilder \$20,000	0 10	60 6	31.01	177			50 4	20120.00	0 00	444.67	8 77	11.55
\$20,000 under \$25,000	5.55	6.37	24.22	31.06	27.5	12.29	6.08 6.08	64 02	19 62	476 53	0 6	14 22
\$30,000 under \$35,000	427	5.83	21.57	26.15	5.39	12 43	5.98	77.39	16 66	79.83	6 63	13.54
\$35,000 under \$40,000	00.4	5.27	27.92	32 53	5.36	10 89	5.75	58 83	18.53	70.57	841	13.13
\$40,000 under \$45,000	3.81	6 13	2193	27 62	5 34	12 63	5 39	68.94	17.36	98 99	8.89	13.37
\$45,000 under \$50,000.	3.78	4.93	27.18	33.27	521	13 59	5,43	27.33	17.97	204.43	706	1461
\$55,000 under \$60,000	3.77	502	34.43	57.33	5,53 5,53	11.25	5.40	33.27	19.79	120.93	924	14 80
\$60,000 under \$75,000	2.17	3 01	13 21	2145	3.28	7 65	3 16	16.06	11.85	96 94	5 59	8.98
\$75,000 under \$100,000	1 78	2.59	30 70	36.10	2 64	5 58	2.54	06 6	9 32	63.91	5.11	8 29
\$100,000 under \$200,000.	1.59	2 18	28 64	30.59	2:04	3 06	160	3 CO	3 45	43.66	3.99	6 24
S500,000 under \$1,000,000.	181	327	31.81	46.56	2 35	4 26	1.33	2 80	3 17	639 88	7 86	10.06
\$1,000,000 under \$1,500,000.	2 04	3.41	43.13	43.65	2.86	5.25	25	2.81	2 95	176.89	5 67	14 34
\$1,500,000 under \$2,000,000	1 78	3 23	29 79	59.91	2.81	707	135	271	272	86 50	5 08	15.04
\$2,000,000 under \$5,000,000	0 95	2.25	20 10	17.77	1,46	777	0.69	125	136	5123	2 86	7.55
\$5,000,000 under \$10,000,000.	5, 1	₹) ! -	: !	1 1	9 1	70 T	0.72	20 1	= 1	10.65	7 1	2 1
Taxable returns, total	0.72	0.92	7.62	99.6	0.83	1.61	0.87	0.76	2.83	28.38	1.97	3.07
Nontaxable returns, total	2.93	4.07	14.95	16.88	2.38	5.27	2.73	12.78	66.7	22.72	3.13	90.7
Footnotes at end of table												

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

(28) (29) (174 (29) (174 (20) (20) (20) (20) (20) (20) (20) (20)	(27) 1.56 2.4 81 10.39 7.07 7.07 7.20 8.04 7.96 8.02 7.52 7.98 7.52 7.98 7.40 8.86 8.99 7.40 9.54 1.73 4.68 Compensation Number of An	11 (26) 11 (26) 11 (26) 11 (26) 12 (28) 12 (28) 13 (28) 14 (28) 15 (28) 16 (28) 17 (20) 18 (20	
(28) (28) (2) (20) (2) (2) (3) (4) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	(27) 1.56 24.81 10.39 10.39 7.47 7.07 7.20 8.04 8.02 7.84 4.79 7.84 4.79 8.86 8.99 7.40 9.54 1.73 4.68 8.99 7.40 9.54 1.73 4.68		26) 1.56 1.156 1.156 1.039 1.747 1.720 1.720 1.830 1.736 1.35 1.98 1.740 1.752 1.633 1.740 1.752 1.752 1.752 1.752 1.753 1.752 1.753 1.753 1.753 1.753 1.753 1.754 1.754 1.755 1.755 1.755 1.755 1.755 1.756 1.756 1.756 1.757
1.66 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1.56 24.81 10.39 110.39	ا ا ا ا ا ا ا ا ا ا ا ا ا ا ا ا ا ا ا	1.56 4.81 7.07 7.07 7.07 7.07 7.07 7.09 8.04 8.04 7.52 7.89 7.89 7.89 7.89 7.89 7.89 7.89 7.98
14 20 9 12 14 20 9 14 20 9 9 14 20 9 9 9 14 20 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	4 81 4 81 7 7 7 7 7 7 7 7 7 7 8 9 8 9 9 7 8 4 4 3 5 8 9 9 8 8 6 8 9 9 7 4 0 8 8 6 8 9 9 7 4 0 8 8 6 8 9 9 8 8 9 8 8 9 8 8 9 8 8 9 8 8 9 8 8 9 8 8 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	New Part and	4.81 7.07 7.07 7.07 7.20 8.30 7.96 7.97 7.96 7.97
13.594 11 13.655 19 14.410 2 13.97 8 14.411 8 13.87 8 15.74 8 15.74 8 15.74 8 17.2 8 17.2 8 17.3 8 17.3 8 17.3 8 17.3 8 17.3 8 17.3 8 17.3 8 17.3 8 17.4 8 17.4 8 17.5 8 17.5 8 17.6 8 17.7 8 1	477 046 050 060 060 060 060 060 060 060 060 06	Numbratura Numbra	7.7.7.7.7.7.2.0.7.2.0.2.0.2.0.0.0.0.0.0.
14 02 10 10 14 12 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	20 004 005 005 006 008 008 008 008 008 008 009 009 009 009	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	7.20 8.304 7.36 7.36 7.498 7.784 1.79 1.79 1.35 1.35 1.35 1.35 1.35 1.35 1.35 1.35
13.877 8 8 13.877 8 8 15.744 8	222 232 232 232 233 334 344 444 444 444	Number return	7.96 7.96 7.98 7.98 7.98 7.98 7.98 7.98 7.98 7.98 7.98 7.98 7.98 7.98 7.98 8.98 8.98 8.99 8.99 8.99 8.99 7.99 7.90 7.00 7.00 7.00 7.00 7.00 7.00 7.00 7.00 7.00 7.00 7.00 7.00
13.97 8 9 13.87 8 9 15.74 8 9 15.74 8 9 18.72 8 8.72 8 8.72 8 3.39 9 3.39 9 3.39 9 17.72 1.36 1.36 1.72 4.4 18 1.36 1.4 1.4 1.36 1.4 1.4 1.36 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4 1.4	222 222 233 244 244 255 266 266 266 266 267 267 267 267 267	7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.7.	2.89
14.63 15.74 16.54 18.99 19	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	7.5.7 9.7 7.4 7.3 9.9 9.9 9.5 4.6 1.7.1 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1	7.52 7.7.7.98 7.7.7.98 7.7.7.98 7.7.7.99 7.7.99 8.3.26 8.3.99 8.8.99 8.8.99 8.8.99 7.7.7.7.
8 8.72 8 8.72 5 5 6.54 1 8 6.59 4 4 6.59 4 4 6.59 4 4 6.59 4 4 6.59 4 4 6.59 4 4 6.59 4 4 6.59 6.59 4 6.59 6.59 6.59 6.59 6.59 6.59 6.59 6.59	nemployr	7 84 4 7 7 84 4 4 7 7 8 4 4 7 7 8 8 6 6 9 6 8 8 9 9 7 7 7 9 7 7 9 9 9 9 9 9 9 9 9 9	1.63 1.63 1.63 1.63 1.63 1.63 1.63 1.63
6.54 5 3 3 4 1 8 3 3 3 6 2 3 3 3 6 2 3 3 3 6 2 3 3 3 6 3 9 3 3 3 6 3 9 6 3 9 6 3 9 6 3 9 6 3 9 6 3 9 6 3 9 6 3 9 9 9 9	nemployr ompensa	23 26 4 33 26 4 39 3 26 4 39 3 26 4 39 3 3 26 3 3 3 3 2 3 3 3 3 3 3 3 3 3 3 3	3.26 3.26 4.98 5.34 8.86 8.89 8.399 7.74 7.77 1.63 1.77 1.63 1.77 1.63 1.77 1.63 1.77
3 4 4 18 3 3 3 6 2 3 3 3 6 2 3 3 6 3 9 3 3 3 6 3 9 6 3 9 3 3 3 6 3 9 6 3 9 6 3 9 6 3 9 9 9 9	lemployr ompensa	326 498 634 639 7.40 9.54 4.68 1.73 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	3.26 4.98 5.34 8.86 8.89 7.40 7.71 1.63 1.77 1.63 1.77 1.63 1.77 1.63 1.77 1.63 1.77 1.63 1.77 1.63 1.77 1.63 1.77 1.63 1.77 1.63 1.77 1.63 1.77 1.63 1.77 1.63
3.99 3 4 4 02 3 2.64 1.1.36 1.	employr	6.34 8 8 8 8 8 8 8 8 9 7.40 9.54 1.73 4.68 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	3.34 6.3 3.86 8.8 8.7.7 7.7 3.54 9.9 1.63 11. 1.71 4.0
6.39 3 2.64 1.1.36 1.1.4.7.2 4.4.6.59 4.4.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	mployr	1.73 9.54 1.73 4.68 Une con	8.99 8.77 7.40 7.77 4.16.3 1.17.1 4.1
1.36 1.1.36 1.1.472 4.4.6.59 4.4.141 return	mptoyr	7.40 9.54 1.73 4.68 Une cor Number of returns	7.40 9.54 9.54 1.63 1.77 1.77 1.77 1.77 1.77 1.77 1.77
1.72 4 6.59 4 4 0.59 44 40 (44)	mployr	1.73 4.68 4.68 Une con Number of	1.63 1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.
nount Numb	mployr	Une com Number of returns	ount Numbe
		Number of returns	
			511000
	Ц	(39)	(38) (36)
		2.16	
30 06 92.34 24.17 34.96 17.11 34.96		29 06 19.38	251.76 29.06 39.43 19.38 64.36 13.81
		11 43	
15.61 7.03 11.98 6.54		11.00 9.24	
11.27 6.18		8.92	31,59 8.92
		9.33	
11.92 6 71 10.77 7 00		9.76 8.54	34.08 9.76 111.19 8.54
		9.41	
		5.69 5.69	
6.86 3.25		5.50	22 70 5.50 15 60 8 11
		12.49	
		17.36	16.82 17.36 21.02 15.19
13.95 1.83		12.37	
		1	
3.11 1.51 7.25 5.79		2.35 5.56	21.71 5.56

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Todal in limitation  (49) (50) (51)  (51) (52)  (52) (53) (51)  (53) (54)  (54) (56) (51)  (57) (57) (51)  (58) (59) (51)  (59) (50) (51)  (50) (51) (51)  (50) (51) (51)  (50) (51) (51)  (50) (51) (51)  (50) (51) (51)  (50) (51) (51)  (50) (51) (51)  (50) (51) (51)  (50) (51) (51)  (50) (51) (51)  (50) (51) (52)  (50) (51) (52)  (50) (51) (52)  (50) (51) (62)  (50) (51) (62)  (50) (51) (62)  (50) (51) (62)  (50) (61) (62)  (61) (62)  (62) (63)  (63) (64) (63)  (64) (64) (65)  (65) (67) (67)  (67) (68) (67)  (68) (69) (61)  (69) (61) (61)  (60) (61) (62)  (61) (62)  (62) (63)  (63) (64)  (63) (64)  (64) (65)  (65) (67)  (67) (68)  (68) (69) (69)  (69) (61)  (61) (62)  (62) (63)  (63) (64)  (64) (65)  (65) (67)  (67) (68)  (68) (69)  (69) (61)  (61) (62)  (62) (63)  (63) (64)  (64) (65)  (65) (67)  (67) (68)  (68) (69)  (69) (69)  (61) (61)  (62) (63)  (63) (64)  (64) (65)  (65) (67)  (67) (68)  (68) (69)  (69) (69)  (69) (69)  (61) (61)  (61) (62)  (62) (63)  (63) (64)  (64) (65)  (65) (67)  (67) (68)  (68) (69)  (69) (	Medical and dental expenses deduction		Medical and	puc	Medical and dental	and dental	Taxes nai	Taxes haid deduction	
Total in treturns   Total in treturns   Total in treturns    (49) (50) (51) (51) (51) (52) (53) (51) (51) (52) (52) (53) (54) (54) (56) (54) (56) (56) (56) (56) (56) (56) (56) (56	expenses aeduction				7 17010001	limitation.			
Amount returns   Number of Amount returns     (49)	_	+	dental expenses	enses	expenses imitation	Imitation		Total	
(49) (50) (51)  0.39 0.70 0.29  7.60	Number of Amount returns		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
Control of the cont	(52) (53)	<u>-</u>	(54)	(55)	(99)	(25)	(58)	(65)	
7.60		36	1.25	1.83	1.25	1.45	0.40	0.37	
State and local income taxes   1.37   1.57		02	7.20	11.85	7.21	8.29	6.27	9.10	
3.83	5.50 10.85 4.70 7.29	29	5.50 4.70	10.36 6.79	5.50 7.70	5.62 4.75	3.81	5.91	
3.39		<del></del>	4.41	7.07	4.41	4.42	3.42	4.77	
3.23	4.52 7.53 4.76 8.54	5 2	4.52 4.76	6.55 7.10	4.52 4.76	4.53 4.76	3.18	3.92	
2.94		35	4.62	8.66	4.62	4.62	2.74	3.63	
2.94 — — — — — — — — — — — — — — — — — — —			5,15	6.86	5.15	5.15	2.65	3.05	
2.288 — — — — — — — — — — — — — — — — — —		32	5.41	7.00	5.41	5,42	2.67	3.38	
1.72   23.28   26.69     1.34   13.78   14.51     1.09   1.28   1.35     1.12   1.04   0.08     1.41   1.23   1.06     1.41   1.23   1.06     1.49   1.31     1.59   1.30   1.31     0.98   0.67   0.59     0.98   0.72   0.59     0.99   0.67   0.59     0.39   0.72   0.59     0.39   0.72   0.59     1.87   15.94   1.97     1.87   1.594   1.97     1.87   1.594   1.97     1.88   1.757   0.43     0.47   0.43   0.44     0.48   39.22     0.49   2.95     0.49   2.95     0.49   2.95     0.49   2.95     0.49   2.95     0.49   2.95     0.49   1.27     0.49   1.20     0.40   1.10     0.10   1.10     0.11   1.11     0.11   1.12     0.12   1.20     0.12   1.20     0.13   1.20     0.14   1.20     0.15   1.20     0.15   1.20     0.16   1.20     0.17   1.10     0.18   1.20     0.18   1.20     0.19   1.20     0.10   1.20     0.10   1.20     0.10   1.20     0.10   1.10		43.	5.85	8 99	5.85	5.85	2.68	2.93	
1.34   1.3.70   1.3.51   1.3	4.31 7.97	97	4.31	5.50	4.31	4.33	1.59	1.75	
1.12 1.04 0.88 1.141 1.23 1.104 0.88 1.181 1.23 1.38 1.38 1.38 1.38 1.38 1.38 1.38 1.3		52	5.46	6.67	5.46	5.22	1.05	1.07	
1.44 1.23 1.06 1.98 1.38 1.39 1.30 1.30 1.30 1.30 1.31 1.31 1.32 1.30 1.31 1.31 1.32 1.30 1.31 1.31 1.31 1.31 1.31 1.31 1.31	_	4	8.53	8.97	8.53	8.06	1.04	1.1	
1.92 1.30 1.31 0.59 0.59 0.67 0.59 0.67 0.59 0.67 0.59 0.59 0.72 0.59 0.59 0.72 0.59 0.72 0.59 0.72 0.59 0.72 0.29 0.72 0.29 0.72 0.29 0.72 0.29 0.72 0.29 0.72 0.29 0.72 0.29 0.72 0.29 0.72 0.29 0.72 0.29 0.72 0.29 0.72 0.72 0.72 0.72 0.72 0.72 0.72 0.72		72	14.99	16.68 25.52	14.99	14.12 22.67	1.23	1.33	
State and local   Real est income taxes   1.87   15.94   1.97   1.97		35	27.22	27.76	27.22	27.36	1.30	1.67	
State and local income taxes  Number of returns  (60) (61) (62) (62)  1,0.47 (61) (62)  1,0.48 (61) (62)  1,0.49 (64) (64) (62)  1,0.68 (67) (67)  1,0.8 (17,67 (67)  1,0.8 (17,67 (67)  1,0.8 (17,67 (67)  2,0.2 (17,67 (67)  2,0.2 (17,67 (67)  3,17 (67) (67)  3,17 (67) (67)  2,18 (67) (67)  1,19 (1,10	27.49 43.03 35.95 15.94	98	35.95	30.68 25.16	27.49 35.95	28.94	0.72	0.71	
1.87 15.94 1.97  State and local income taxes and local income taxes  Number of Amount returns  (60) (61) (61) (62)  1.047 0.43 0.44  1.08 17.67 6.67  6.98 39.22 5.14  3.77 5.69 3.50  3.41 5.01 3.33  2.95 3.49 2.86  2.92 2.93 3.49 2.86  2.93 3.49 2.86  2.92 3.40 2.86  2.92 3.40 2.86  2.93 3.41 5.01  2.95 3.42 2.86  2.95 3.42 2.86  2.95 3.42 2.86  2.95 3.42 2.86  2.95 3.42 2.86  2.95 3.42 2.86  2.95 3.42 2.86  2.96 3.42 2.86  2.97 3.40 1.68  1.72 1.94 1.68  1.17 1.19 1.10		1 46	1.53	1.89	1.53	1.65	0.42	0.37	
State and local free is income laxes  Number of Amount Number of returns  (60) (61) (62) (62)  1, 0.47 0.43 0.44  10.08 17.67 6.67  6.98 39.22 5.14  5.02 8.64 3.75  3.41 5.01 3.33  2.95 3.49 2.86  2.92 3.49 2.86  2.93 3.49 2.86  2.92 3.40 2.86  2.93 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.96 3.42 2.86  2.97 3.40 2.86  2.98 3.40 2.86  2.98 3.40 2.86  2.99 3.40 2.86  2.90 3.40 2.86  2.90 3.40 2.86  2.90 3.40 2.86  2.90 3.40 2.86  2.91 3.40 3.40  2.92 3.40 3.40  2.93 3.40 3.80  2.96 3.40 3.80  2.97 3.40 3.80  2.98 3.40 3.80  2.99 3.40 3.80  2.90 3.80 3.80  2.90 3.80  2.90 3.80  2.90 3.80  2.90 3.80  2.90 3.80  2.90 3.80  2.90 3.80  2.90 3.80  2	2.26 4.3	4.26	2.26	3.88	2.26	2.77	1.65	2.38	
State and local laxes  Number of Amount Number of returns  (60) (61) (61) (62)  1,0.47 0.43 0.44  10.08 17,67 6.67  6.98 39.22 5.14  4.19 8.54 3.75  3.41 5.01 3.33  2.95 3.49 2.86  2.93 3.49 2.86  2.93 3.49 2.86  2.93 3.49 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.41 1.94 1.68  1.17 1.19 1.10  1.16 1.19 1.20		Tota	Hemized deduc	Total Itemized deductionscontinued	-				
State and local taxes  Number of Amount returns  (60) (61) (62) (63)  1 0.047 (61) (62) (67  6.98 17.6 6.67  6.98 39.22 5.14  5.02 18.46 4.18  3.77 5.69 3.50  3.41 5.01 3.33  2.95 3.49 2.93  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.95 3.40 2.86  2.96 3.40 3.60  2.97 1.57 1.57  1.16 1.19 1.10	Taxes paid deduction-continued	tinued					Interest pa	Interest paid deduction	
Income taxes  Number of Amount returns  (60) (61) (62) (62) (63)  1 0.047 0.043 0.044  1 0.08 17.6 6.67 6.67 6.08  5.02 18.46 3.75  3.77 5.69 3.50  3.41 5.01 3.33  2.96 3.49 2.93  2.90 3.61 2.86  2.92 2.92 3.30 2.86  2.92 2.92 3.30 2.86  2.93 2.93 3.41  1.72 1.94 1.68  1.12 1.29 1.26	-	Personal property	erty	, RO	her	7	Total	Home mortgage interest	age interest
Number of Amount Number of An returns (60) (61) (62) (62) (63) (64) (62) (63) (63) (644) (62) (63) (63) (63) (63) (63) (63) (63) (63		taxes		tax	taxes			Total	le
(60) (61) (62) (62) (62) (63) (64) (62) (62) (63) (64) (65) (65) (65) (65) (65) (65) (65) (65	Amount Number of	erof	Amount	Number of	Amount	Number of	Amount	Number of	Amount
(60) (61) (62) (62) (62) (63) (64) (62) (63) (63) (63) (63) (63) (63) (63) (63	returns	JIS .	_	retums		retums		retums	
10.08 17.67 0.43 0.44 10.08 17.67 0.43 0.44 10.08 136.22 5.14 6.57 1.16 1.12 1.26 1.26 1.26 1.26 1.26 1.33 1.26 1.33 1.45 1.26 1.33 1.45 1.44 1.26 1.26 1.26 1.33 1.45 1.44 1.26 1.26 1.26 1.26 1.26 1.33 1.44 1.26 1.26 1.26 1.26 1.33 1.44 1.26 1.26 1.26 1.26 1.26 1.26 1.26 1.26	(63) (64)	·	(65)	(99)	(67)	(69)	(69)	(70)	(71)
10.08 17.67 6.67 1.167 6.687 1.167 6.688 3.322 6.14 4.18 4.19 6.54 3.75 5.09 3.41 5.09 3.41 5.09 3.41 5.09 3.41 5.09 3.41 5.09 3.41 5.09 3.41 5.09 3.41 5.09 3.41 5.09 3.41 5.09 3.42 2.95 3.42 3.43 3.44 3.52 3.42 3.42 3.44 3.52 3.42 3.42 3.42 3.42 3.42 3.42 3.42 3.4	0.53 0.3	0.75	1.41	2.09	4.46	0.46	0.54	0.47	0.56
5.02 1946 4.18 4.19 5.02 1846 4.18 3.77 5.69 3.50 3.41 5.01 3.33 3.06 5.01 3.33 3.06 5.01 3.33 2.95 3.49 2.93 2.95 3.49 2.86 2.95 3.42 2.86 2.95 3.42 2.86 1.72 1.54 1.68 1.12 1.10 1.10		52	20.76	28.34	38.18	7,15	9.50	7.24	9.54
4.19 9.54 3.75 3.77 5.69 3.50 3.50 3.77 5.69 3.50 3.50 3.50 3.50 2.95 2.90 3.61 2.86 2.95 2.95 3.40 2.86 2.96 3.42 2.95 3.42 2.86 1.72 1.72 1.16 1.19 1.10 1.12 1.29 1.20 1.20 1.20 1.20 1.20 1.20 1.20 1.20	5.13 6.19	19	12.82	17.83	78.43	4.65	5.27	4.72	5.32
3.77 5.69 3.50 3.41 5.01 3.33 3.06 5.63 3.49 2.93 2.90 3.49 2.93 2.98 2.95 3.40 2.86 2.95 3.42 2.86 1.72 1.54 1.68 1.12 1.10 1.10		45	10.22	15.26	30.22	4.09	4.66	4.13	60.4
3.06 3.06 2.95 2.95 3.49 2.93 3.01 2.93 3.01 2.93 3.02 3.02 3.02 2.93 3.02 2.93 3.02 2.95 3.02 2.96 2.96 2.96 2.96 1.72 1.72 1.68 1.10 1.10 1.10 1.10 1.10 1.20 1.20 1.20 1.20 1.20 1.33 1.44 1.26 1.26 1.26 1.27 1.44 1.26 1.26 1.26 1.26 1.26 1.27 1.27 1.33 1.44 1.26 1.26 1.26 1.26 1.26 1.26 1.26 1.27 1.37 1.44 1.26 1.26 1.26 1.26 1.26 1.26 1.26 1.26 1.26 1.27 1.27 1.36		4.85	8.95 9.96	13.30	45.26 26.03	3.71	5.00	3.73	4.19 5.04
2.95 3.49 2.93 2.93 2.90 3.61 2.85 2.95 3.40 2.86 2.95 3.42 2.86 2.86 2.95 3.42 2.86 1.72 1.72 1.16 1.19 1.10 1.10 1.12 1.29 1.26 1.26 1.26 1.26 1.26 1.26 1.26 1.26		12	8.30	11.22	19.73	3.11	3.54	3.13	3.55
2.93 4.92 2.86 2.95 3.30 2.86 2.95 3.42 2.88 1.72 1.94 1.68 1.10 1.10 1.10 1.10 1.20 1.20 1.20 1.20		4.08 3.91	10.62	9.92	20.32 24.66	3.00	3.33	3.02	3.37
2.95 3.30 2.86 2.95 3.42 2.88 1.72 1.94 1.68 1.33 1.52 1.27 1.16 1.19 1.10 1.33 1.26		8	8.84	10.14	25.41	2.90	3.36	2.91	3.37
1.72 1.94 1.68 1.27 1.16 1.10 1.10 1.10 1.20 1.26 1.26 1.33 1.44 1.26 1.26 1.26 1.39 1.26 1.26 1.26 1.26 1.26 1.26 1.26 1.26		88 29	6.63	10.98	24.62	2.91	3.40	2.95	3.40 3.43
1.35 1.35 1.36 1.36 1.37 1.33 1.44 1.26 1.26 1.26	_	2.36	4.27	6.33	14.98	1.72	2.01	1.73	2.00
1.10 1.19 1.00 1.08 1.08 1.08 1.08 1.09 1.09 1.09 1.09 1.09 1.00 1.00 1.00		7 6	3.27	5.58	14.23	1.30	1.0.1	- 67	1.97
1.33 1.44 1.26		75	2.54	3.61	8.92	1.17	1.42	1.20	1.42
		10	3.49	4.13	9.54	1.40	1.93	1.50	1.84 2.5
1 79		2 20	4.79	4.65	10.80	1.08	2.70	1.66	2.15
0.72 0.90 0.69		1.28	4.93	2.49	6.78	0.79	1.68	0.95	1.24
2/20	_	<u>-</u> 1	06.3	<u> </u>	2 1	2 1	1	3 1	: 1
2.04 5.09 0.45 1.75	0.55 0.80	80	1.39	2,20	4.41	0.49	0.56	0.49	0.57

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

						Total Itemized deductionscontinued	uctionscontinued	F				
				Interest paid ded.	Interest paid deduction-continued					Contribution	Contributions deduction	
Size of adjusted		Ноте топдэде п	Home mortgage interest-continued		Deductible points	le points	Investme	investment interest		Total	Cash	sh
gross income	Paid to financial institutions	al institutions	Paid to indiv	ndividuals			expense	expense deduction			contributions	utions
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(92)	(22)	(78)	(62)	(80)	(81)	(82)	(83)
All returns, total	0.47	95.0	2.98	4.37	1.87	3.87	2.17	1.73	0.44	99:0	0.46	06:0
Under \$5,000	7.27	9:56	33.90	46.64	25.56	40 46	24.49	31 48	7 16	9.44	7 40	11.03
\$5,000 under \$10,000.	5.88	6.91	32 24 25 89	41.72	24 04	54 55 54 59	22.59 19.65	39.55 31.04	5.65	7 58 6 16	5 86 4 32	9 46
	4.16	4 72	21 68	30.43	14.64	27.73	19 68	28.40	3 80	5 42	3.91	6 33
\$20,000 under \$25,000	3.75	4.20	22.43	37.81	13.37	25 61	22.13	32.37	3.46	5 22	3 56	6.23
\$30,000 under \$35,000	3.16	3.59	15 68	20.56	11.20	22 65	17.71	25.74	300	4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	3 10	4.82
\$35,000 under \$40,000	3.04	3.40	17.32	23.52	10.19	18.54	17.39	31.96	2.89	4 32	2 99	4 77
\$45,000 under \$50,000	2 94	3.41	13.50	20.14	10.55	20.21	15.78	24.58	2 86	4 40	2 94	393
\$50,000 under \$55,000	2.94	3.41	14.36	22.12	10.29	20.67	17.23	30.89	2 88	4 67	2.97	4 90
\$55,000 under \$60,000	2.97	3.47	14.54	20.83	10.23	24.25	16.68	23.46	2 89	4 60	2.97	5 66
\$75,000 under \$100,000	1.33	1.63	7.59	11.16	0 4 4 54 4 54	8 80	7.62	18.63 14.61	1 26	2.29	1.31	2.96 3.61
\$100,000 under \$200,000	1.17	1.38	5.88	10.08	3.52	6.94	4 26	8.38	1 09	1.80	1.11	2.01
\$200,000 under \$500,000	1.21	1.43	5.68	8.38	3.33	6 85	2 80	09:9	107	2 10	108	2 87
\$1,000,000 under \$1,000,000.	1.85	1.85	8.02	11 29	3.96	9.21	2.34	5.57	125	2.47	1.26	3.15 3.34
	1 68	2.18	7.50	12.34	4.55	9.81	2.11	5.37	1.32	3.11	1.32	3.93
\$2,000,000 under \$5,000,000 \$5,000,000 under \$10,000,000.	96:0	1.24	4.56	7.21	2.85	6.09	1 02 0.88	2.69	0.68	1.58	0.68	2.19
\$10,000,000 or more	1	1	1	1	;	1	;	1	:	1	)	1
Taxable returns, total	0.50	0.58 2.30	3.13 10.08	13.94	1.96 6.32	3.99 13.04	2.27	1.86 4.66	0.46	0.68	1.89	3.21
						Total Itemized deductionscontinued	uctionscontinuec					
		Contributions ded	Contributions deduction-continued						Limited miscellar	Limited miscellaneous deductions		
	41.0410	4000			Casualty or theft loss deduction	lose deduction		-4		1		
gross income	contributions	an cash utions	Carryover prior ye.	arryover from prior years	caspail of all	000000000000000000000000000000000000000	lota limit.	lotal after limitation	Unreimbursi business	Unreimbursed employee business expense	l ax preparation tees fees	ation rees
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(84)	(85)	(86)	(87)	(88)	(68)	(06)	(91)	(92)	(63)	(94)	(96)
All returns, total	0.65	2.40	4.92	10.34	12.77	17.83	1.09	1.47	0.94	1.49	0.86	1.23
Under \$5,000.	11.93	21.37	17.53	76.24	84 04	99 62	00:6	20.61	20.33	36.95	11 04	12 21
\$5,000 under \$10,000	8 83	15.84	1678	83.41	6173	85.11	8.26	1637	15.32	2182	8.10	13 83
\$15,000 under \$20,000	5.60	8.17	18.83	37.47	72.45	66 54 64 12	6.56	9.72	7.85	11.41	5.86	14 63
\$20,000 under \$25,000	4.73	16.38	20.71	45.16	42.66	54 61	5.84	8.58	6.41	9 28	5 18	7 20
\$30,000 under \$35,000	4.01	8.97 7.28	19.97	27.30	49.89	58.32	5.35	7 21	5.50 4.78	7.25	4 81	5.93 5.64
\$35,000 under \$40,000	3.86	7.88	27.17	59.96	38.02	64.88	4.82	7.14	4 58	7.01	4 32	5.40
\$40,000 under \$45,000	3.67	7.52	29.76	61.35	63.78	89.35	4.95	7.19	447	7 01	4 20	568
\$43,000 under \$50,000 \$50,000 under \$55,000	3.73	6.12 20.45	34.39 26.55	60.95 43.87	99.98	65.42 99.98	5.03	6.99	4 58	6 69	4 36 4 34	5.47
\$55,000 under \$60,000	3.78	11.00	29.28	51.06	50.36	50.32	5.20	7.31	4 58	695	4 27	5.39
\$50,000 under \$75,000	1.70	14.90	19.46 19.57	26.90 39.11	37.17 99.75	50 20 99.14	3.29	4.87 4.26	23.1	4.55 3.79	2.66	3 44
\$100,000 under \$200,000	1.42	4.82	13.35	38.44	28.39	35.41	2.63	3.33	2.13	3.14	2.01	3.16
\$200,000 under \$500,000	1 48	10.38	9.44	32.94	29.28	20.40	2.88	3.86	2.63	4.07	1.97	347
\$1,000,000 under \$1,500,000	2.21	8.74	6.97 8.25	13.64	••75.20	46.33 **32.14	3.96	5.24	5.37	13.35	2.68	3.30 4.45
\$1,500,000 under \$2,000,000	2.00	11.16	7.25	20.47	: :	: ;	3.93	5.83	5.14	11.46	2.40	10.51
\$5,000,000 under \$10,000,000	1.09	1.97	2.34	6.73	••0.00	••0.00	1.68	1.87	3.04	3.88	1.21	115
\$10,000,000 or more	1 9	1 2 6	1 9	1 0	: ;	: :	1 5	1	; 6	1;	1 3	1 60
Nontaxable returns, total	2.62	7.12	7.57	39.68	15.43 22.76	19.76 25.26	2.94	1.54	3.52	1.54 5.62	2.79	5.11
Footnotes at end of table												

Table 2.1CV--Coefficient of Variation for Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Size of electric fields of the control of t	Size of adjusted Gaggnoss income Number of February total (96)  All returns, total (96)  All returns, total (96)  S5,000 under \$10,000 (97,25)  \$10,000 under \$15,000 (97,25)  \$10,000 under \$25,000 (97,25)  \$20,000 und	4.10 4.10 4.10 4.10 4.10 4.10 4.10 4.10	Other miscellaneous Number of returns (98)	limited s deductions	Miscellaneous de	eductions subject	Miscells deductic than g	aneous ons other	miscell	aneous	Exemp	lions
Number of   Actionary   Numb		<	Number of returns (98)					ambling	qeqn	rction		
Color			(86)	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Columb				(66)	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			0.95	1.65	09:0	1.16	6.72	10.48	3.25	3.81	0.47	0.49
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,			10.37	20.71	8.52	19.99	63.57	69.06	40.51	73 44	6.76	6.76
20   20   20   20   20   20   20   20			9.06	18.01	5.32	11.01	38.44	86.80	27.10	32.04	5.16 4.10	5.16 4.10
1,200, 1,200,			6.85	13.62	4.69	8.99	37.29	58.76	18.66	25.02	3.67	3.67
1,000   1,00			6.48	15.22	4.23	78.7	36.88	60.75	18.21	23.00	3 49	3 49
1.56   1.57   1.52			5.95	15.91	3.85	7.04	26.94	43.74	17.15	23.08	3.35	3.35
1,12   2,12			5.44	12.10	3.20	6.33	28.49	43.16	14.52	18 40	3.5	3.10
15.66   12.02   12.02   12.04   11.02   13.04   10.04   10.04   10.05   10.0			5.27	12.83	3.33	6.36	27.02	39.59	15.03	18.92	3.08	3 08
17.54   22.35   5.44   11.99   3.49   6.08   44.51   11.57   11.59   3.40   4.72   11.57   11.59   3.40   4.72   11.59   3.40   4.72   11.59   3.40   4.72   11.50   3.40   4.72   11.50   1	1		5.39	12.40	3.42	6.48	23.80	64.23	13.35	22.35	3.06	3.06
1744   1381   2344   1183   3546   629   3306   4432   1440   1440   1484   1			5.40	11.99	3,39	6.08	40.61	47.23	16.76	27.66	3.04	3.04
1.0   1.0			5.41	11.93	3.46	6.29	33.02	43.51	15.80	22.32	3.14	3.14
1.00			3.04	7.50	2.02	3.98	19.62	31.38	9.38	12.61	1.83	1.83
1, 10, 10, 10, 10, 10, 10, 10, 10, 10,			10.7	20.0	5 5		42.03	30.65	5 6	20.03	0 7	0 0 0
1.00   1.00	***************************************		1.94	4.32	1.42	2.58	13.96	32.79	6.92	10.07	1.19	1.20
Street			1.90	4.16	1.65	3 44	12.13	18.54	6.97	13.37	1.42	£
Second Process   Seco			2.03	3.45	1.86	3.41	14.57	59.39	7.74	19.04	1.73	3
1975   1985   1985   1987   1987   1988   1987   1988   1987   1988			1.80	4.29	1.66	3.97	12.01	9:30	6.87	15.73	1.51	(1)
Taylor   1197   1083   1132   1134   1084   1124			0.89	1.92	0.84	1.81	6.84	24 12	3 95	8.82	0.81	£:
1.02			0.83	1.32	0.80	1.24	5.40	20.57	3.67	10.99	0.82	£:
Translet			1.01	1.65	0.63	1.20	7.18	10.48	3.42	4.12	0.49	0.51
Number of   Amount   Number		_	3.18	6.93	27.7	4.50	19.13	30.61	10.33	10.07	1.88	88.
Number of returns         Amount         Amount         Number of returns         Amount         Amount         Amount         Number of returns         Amount         Amount<	pets	Taxable income	Alternative	e minimum ix	Incon before	ne tax credits	Tot:	al tax adits	Incon after c	ne tax credits	Total ir ta	come
refunns         refunns         refunns         refunns         refunns         refunns         refunns           (108)         (110)         (111)         (112)         (113)         (114)         (115)         (116)         (117)         (118)           1, 10         (110)         (111)         (112)         (113)         (114)         (116)         (117)         (118)           1, 10         (110)         (111)         (112)         (113)         (114)         (116)         (116)         (117)         (118)           1, 10         (110)         (111)         (112)         (113)         (114)         (116)         (116)         (117)         (118)           1, 10         (110)         (111)         (112)         (114)         (114)         (114)         (116)         (116)         (117)         (118)           1, 10         (110)         (111)         (110)         (111)         (111)         (111)         (111)         (116)         (116)         (116)         (118)         (118)         (118)         (111)         (111)         (111)         (111)         (111)         (111)         (111)         (111)         (111)         (111)         (1111)         (1111) </td <td><u> </u></td> <td></td> <td>Number of</td> <td>Amount</td>	<u> </u>		Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount	Number of	Amount
(109)         (110)         (111)         (112)         (113)         (114)         (114)         (115)         (114)         (115)         (114)         (116)         (117)         (118)           0.41         0.28         1.16         1.14         0.41         0.28         0.28         0.02         0.02         0.04         0.02         0.04         0.04         0.02         0.04         0.04         0.02         0.04         0.02         0.04         0.02         0.04         0.02         0.04         0.02         0.04         0.02         0.04         0.04         0.02         0.04	returns		returns		returns		returns		returns		returns	
0.41         0.28         1.16         1.49         0.41         0.28         0.80         1.08         0.42         0.29         0.42           4.386         70.55         41.98         54.84         44.98         40.91         96.96         70.05         46.77         41.70         46.77           6.10         7.33         72.92         96.07         16.99         7.74         14.16         20.25         28.34         25.32           4.77         5.28         83.69         92.29         3.64         4.47         5.49         8.49         12.81         4.98         6.88           4.77         5.28         83.69         92.29         3.64         4.49         6.08         8.71         4.96         5.89         6.38         6.88	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)
4.386         7055         4198         54.84         44.98         40.91         96.98         70.05         46.88         25.52         28.34         46.77         41.70         46.77         41.70         46.77         41.70         46.77         4		0.28	1,16	1.49	0.41	0.28	0.80	1.08	0.42	0.29	0.42	0.29
18.23         25.62         90.07         29.46         18.39         25.01         28.35         45.68         22.52         28.34         22.52         28.34         22.52         28.34         22.52         28.34         22.52         28.34         22.52         28.34         28.35         3.44         4.49         6.08         87.4         4.49         6.08         87.4         4.07			41.08	54.84	44.08	40.04	90 90	20.05	46 77	41.70	46.77	41.70
6.10         7.33         72.92         96.02         6.09         7.74         14.16         20.26         6.38         8.08         6.38           3.64         4.47         5.28         4.47         5.49         6.09         8.71         4.06         6.38         8.08         6.38           3.64         4.26         8.36         9.229         3.44         4.47         5.07         6.44         4.06         4.04         4.06         4.04         4.06         4.04         4.06         4.04         4.06         4.04         4.06         4.04         4.06         4.04         4.06         4.04         4.06         4.06         4.04         4.06         5.29         3.24         4.06         5.29         2.93         3.12         3.64         4.07         4.02         5.29         2.93         3.12         4.04         4.06         5.29         2.93         3.12         4.04         4.06         5.29         2.93         3.12         4.04         4.04         4.02         5.29         2.93         3.12         4.04         4.04         4.02         5.29         2.93         3.12         4.04         4.04         4.02         5.29         2.93         3.12			90.02	29 46	18.39	25.10	28.35	45.68	22.52	28.34	22.52	28.34
447         528         8773         62.56         447         549         849         1281         4.86         5.88         4.86         4.86         5.88         4.86         4.86         4.86         4.86         4.87         4.97         4.94         4.07         4.94         4.07         4.96         4.86         4.87         4.96         5.88         4.97         4.97         4.96         4.97         4.99         4.97         4.99         4.97         4.99         4.97         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.99         4.9	-		72.92	96.02	60.9	7 74	14.16	20.26	6.38	8.08	6.38	8.08
364         4 26         83.69         92.29         3.64         4 49         6.06         87.1         4.07         4.94         4.07           2 82         3.56         3.64         3	4.47	5.28	87.73	62.56	4.47	5.49	8.49	12.81	4.86	5.88	4.86	5.88
3.14         3.58         89.60         83.59         3.14         3.74         5.07         6.44         3.61         4.24         3.61           2.71         2.94         3.65         5.74         5.07         6.44         3.61         3.61         3.61           2.71         2.94         56.45         51.25         2.77         3.04         4.25         5.29         2.93         3.31         2.83           2.66         2.84         56.45         51.46         2.67         2.97         4.12         4.91         2.83         3.24         2.83           2.67         2.83         32.41         38.50         2.67         2.97         4.19         5.69         3.91         2.83           2.68         2.83         32.41         38.50         2.67         2.97         4.17         4.91         2.77         3.14         2.83           2.72         2.83         2.719         40.59         2.72         2.96         4.17         4.91         2.77         3.14         2.83           1.59         1.27         1.29         1.71         2.37         2.84         1.19         1.79         1.79         1.79         1.79         1.79 <td></td> <td>4 26</td> <td>83.69</td> <td>92.29</td> <td>3.64</td> <td>4 49</td> <td>90'9</td> <td>8.71</td> <td>4.07</td> <td>4 94</td> <td>4.07</td> <td>4.94</td>		4 26	83.69	92.29	3.64	4 49	90'9	8.71	4.07	4 94	4.07	4.94
2.82         3.12         57.56         53.48         2.82         3.26         4.50         5.69         3.12         3.70         3.12           2.66         2.84         56.45         51.46         2.66         2.97         4.25         5.69         3.24         2.83         3.24         2.83         3.24         2.86         2.97         4.12         4.50         2.83         3.24         2.83         3.24         2.86         2.97         4.19         2.83         3.24         2.83         3.24         2.86         2.83         3.24         2.83         3.24         2.86         2.83         3.24         2.83         3.24         3.24         2.83         3.24         3.84         2.87         3.93         4.86         2.83         3.24         2.83         3.24         2.83         3.24         3.24         2.83         3.24         3.24         2.83         3.24         2.83         3.24         3.24         2.83         3.24         3.24         2.83         3.24         3.24         2.83         3.24         3.24         3.24         3.24         3.24         3.24         3.24         3.24         3.24         3.24         3.24         3.24         3.24 <t< td=""><td>i</td><td></td><td>89.60</td><td>83.59</td><td>3.14</td><td>3.74</td><td>5.07</td><td>6.44</td><td>3.61</td><td>4.24</td><td>3.61</td><td>4.24</td></t<>	i		89.60	83.59	3.14	3.74	5.07	6.44	3.61	4.24	3.61	4.24
2.66         2.84         56.45         51.46         2.67         4.12         4.91         2.63         3.24         2.83           2.67         2.83         32.41         56.81         2.67         2.97         4.12         4.91         2.63         3.24         2.83           2.68         2.80         32.44         58.81         2.67         2.97         4.99         5.01         2.76         3.11         2.83           2.68         2.83         2.74         40.59         2.72         2.96         4.17         4.91         2.77         3.14         2.83           2.72         2.83         2.74         1.59         1.71         2.37         2.46         1.19         1.50         1.19           1.19         1.29         1.71         2.37         2.46         1.19         1.50         1.19 <td></td> <td></td> <td>58.55</td> <td>53.48</td> <td>2.82</td> <td>3.26</td> <td>4 25</td> <td>5.09</td> <td>2.12</td> <td>3.50</td> <td>2.12</td> <td>3.31</td>			58.55	53.48	2.82	3.26	4 25	5.09	2.12	3.50	2.12	3.31
267         2.83         3.241         58.81         2.67         2.97         3.93         4.86         2.80         3.20         2.80           2.68         2.80         32.14         38.50         2.68         2.93         4.19         5.01         2.76         3.11         2.76           2.72         2.83         2.74         40.59         2.72         2.96         4.17         4.91         2.77         3.14         2.77           1.59         1.60         1.74         1.59         1.71         2.37         2.46         1.60         1.79         1.60           1.19         1.23         2.43         4.94         1.05         0.97         1.85         8.17         1.19 <td></td> <td></td> <td>56.45</td> <td>51.46</td> <td>2.66</td> <td>2 97</td> <td>4.12</td> <td>4.91</td> <td>2.83</td> <td>3.24</td> <td>2.83</td> <td>3.24</td>			56.45	51.46	2.66	2 97	4.12	4.91	2.83	3.24	2.83	3.24
2.68         2.80         32.14         38.50         2.68         2.93         4.19         5.01         2.76         3.11         2.76           1.59         1.64         1.33         1.74         1.59         1.71         2.37         2.46         1.60         1.79         1.60           1.19         1.23         2.74         1.59         1.71         2.37         2.46         1.60         1.79         1.60           1.10         1.23         1.24         1.59         1.71         2.37         2.46         1.60         1.79         1.60           1.10         1.23         1.24         1.05         0.97         1.29         1.24         1.05         1.05         1.05         1.05         1.05         1.06         1.05         1.06         1.05         1.06         1.05         1.06         1.05         1.06         1.05         1.06         1.06         1.05         1.06         1.06         1.05         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06         1.06		2.83	32.41	58.81	2.67	2.97	3.93	4.86	2.80	3 20	2.80	3 20
272         283         2719         40.59         2.72         2.96         4.17         4.91         2.77         3.14         2.77           1.59         1.64         1.59         1.71         2.37         2.84         1.60         1.79         1.60           1.05         0.98         2.43         4.94         1.05         0.97         1.95         3.49         1.05         0.98         1.05           1.04         0.94         1.27         1.90         1.04         0.93         1.95         3.49         1.05         0.98         1.05           1.23         1.11         2.61         4.97         1.23         1.12         1.10         0.94         1.05         0.98         1.05           1.23         1.41         2.61         4.67         1.49         1.45         1.96         6.52         1.49         1.04           1.30         1.41         2.61         1.45         1.96         6.52         1.49         1.04         1.04           1.30         1.45         1.26         1.75         1.76         7.45         1.30         1.49         1.49         1.49         1.49         1.49         1.49         1.49 <td< td=""><td></td><td></td><td>32.14</td><td>38.50</td><td>2.68</td><td>2.93</td><td>4.19</td><td>5.01</td><td>2.76</td><td>3.11</td><td>2.76</td><td>3.11</td></td<>			32.14	38.50	2.68	2.93	4.19	5.01	2.76	3.11	2.76	3.11
1.59			27.19	40.59	2.72	2.96	4.17	4.91	2.77	3.14	2.77	3.14
105         0.98         2.43         4.94         105         0.97         1.95         3.49         1.05         0.97         1.95         3.49         1.05         0.98         1.05         0.98         1.05         0.98         1.05         0.98         1.05         0.98         1.05         0.98         1.05         0.98         1.05         0.98         1.05         0.98         1.05         0.98         1.05         0.98         1.05         0.98         1.05         0.94         1.04         1.04         1.04         0.93         1.45         1.79         1			13.5	13.73	1.59	1.79	1.91	2.46	1.19	1.34	91.1	1.34
104         0.94         1.27         1.90         1.04         0.93         1.85         817         1.04         0.94         1.04           1.23         1.41         2.61         4.37         1.23         1.45         1.36         1.76         7.79         1.23         1.13         1.23           1.49         1.41         3.33         4.67         1.49         1.45         1.39         6.52         1.49         1.49         1.49           1.30         1.31         1.45         1.36         1.73         7.45         1.30         1.37         1.30           0.67         0.59         1.88         3.32         0.67         0.62         0.84         2.38         0.67         0.63           0.72         0.59         1.60         2.08         0.72         0.62         0.84         2.38         0.72         0.63           0.72         0.28         1.16         0.42         0.42         0.08         0.72         0.63         0.72           0.62         0.28         0.08         1.13         0.72         0.63         0.72         0.63         0.72           0.63         0.56         0.66         0.66         0.8			2.43	4 94	1.05	26.0	1 95	3.49	105	0.98	1.05	0.98
1.23         1.11         2.61         4.37         1.23         1.12         1.76         7.79         1.23         1.13         1.23           1.49         1.41         3.33         4.67         1.49         1.45         1.59         6.52         1.49         1.49         1.49           1.30         1.31         3.32         6.73         1.30         1.73         7.45         1.30         1.30         1.30           0.67         0.69         1.88         3.32         0.67         0.62         0.85         3.81         0.67         0.63         0.67           0.72         0.59         1.60         2.08         0.72         0.62         0.84         2.38         0.72         0.63         0.72           0.20         0.29         1.13         0.42         0.42         0.42         0.85         1.13         0.72         0.63         0.72           0.28         3.56         3.60         4.00         2.68         4.00         -         -         -         -         -           0.29         0.28         3.66         4.00         2.68         4.00         -         -         -         -         -         -			1.27	1.90	1.04	0.93	1.85	8 17	1.04	0.94	1.04	0.94
1.49         1.41         3.33         4.67         1.49         1.45         1.59         6.52         1.49         1.46         1.49           1.30         1.31         3.33         4.67         1.49         1.45         1.59         6.52         1.49         1.46         1.49           1.30         0.57         0.53         0.57         0.62         0.62         0.65         0.67<			2.61	4.37	123	1.12	1.76	7.79	123	1.13	1 23	1.13
1.30         1.33         3.35         5.73         1.30         1.36         1,73         7.45         1.30         1.30           0.72         0.59         1.60         2.08         0.72         0.62         0.85         3.81         0.67         0.72         0.63         0.72         0.67         0.67         0.67         0.67         0.67         0.67         0.67         0.67         0.67         0.67         0.			3.33	4.67	149	1.45	1.99	6.52	1.49	1.46	1 49	1.46
0.72 0.59 160 2.08 0.72 0.62 0.84 2.38 0.72 0.63 0.72 0.72 0.72 0.72 0.72 0.72 0.72 0.72			3.35	5.73	1.30	1.36	1.73	7.45	1,30	1.37	0.57	1.37
0.42 0.28 1.16 1.49 0.42 0.08 1.13 0.42 0.42 0.42 0.42 0.42 0.42 0.42 0.42		0.59	1.60	2.08	0.72	0.62	0.84	2.38	0.72	0.63	0.72	0.63
. 2.68 3.56 3.602 40.53 2.68 4.00 2.68 4.00			1 9	1 5	1 9	1 5	1 6	1 9	1 9	1 8	1 0	1 66
			36.02	1,49	0.42	0.28 4.00	2.68	1.13	0.42	67.0	0.42	67:O

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status
(All figures are estimates based on samples—money amounts are in thousands of dollars)

ltem		Alt tums		eturns of persons		retums of persons
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	43,949,591	4,103,653,368	26,361,452	3,077,737,246	1,029,303	73,104,143
Salaries and wages	38,137,291	2,929,243,809	23,911,648	2,208,071,346	882,137	45,159,357
Taxable interest	30,608,575	81,205,251	20,197,217	54,954,560	521,264	2,146,313
Tax-exempt interest	2,993,754	44,442,758	1,876,244	28,304,261	40,326	1,138,667
Ordinary dividends	17,324,175	89,676,475	11,655,895	58,864,077	262,331	2,244,571
Oualified dividends	13,123,186 21,839,428	65,865,946 21,799,455	8,858,577 14,254,610	43,415,902 16,016,469	205,034 446,032	1,554,963 365,100
Alimony received.	21,839,428	4.757.448	11,891	181,336	*2.880	*76,282
Business or profession	251,000	4,737,440	11,031	101,550	2,000	70,202
Net income	6,326,927	181,871,155	4,780,070	142,194,047	97,302	3,446,222
Net loss	2,740,512	20,552,608	1,959,826	15,208,910	54,601	431,647
Sales of capital assets.						
Net gain in AGI	5,754,742	267,268,527	3,878,974	204,772,431	90,139	9,307,098
Net loss in AGI	7,819,713	18,144,487	5,239,840	12,274,149	124,783	144,835
Sales of property other than capital assets	1,047,243	681,855	791,209	675,897	13,470	796
Taxable IRA distributions	3,716,656	54,494,870	2,378,212	38,294,532	44,029	506,363
Taxable pensions and annuities.	9,534,629	186,971,581	5,914,114	126,802,550	160,516	3,369,277
Rent and royalty:						
Net income	3,116,305	49,526,208	2,199,819	36,969,619	40,396	835,747
Net loss	3,224,685	29,324,803	2,273,095	21,177,304	31,478	329,096
Farm rental income less loss	243,074	1,400,257	159,066	755,855	1,999	27,477
Partnership and S Corporation net income less loss.	4,839,302	261,153,751	3,664,686	215,861,132	86,396	5,680,790
Estate and trust net income less loss	342,324	11,122,920	171,741	5,596,448	5,802	457,656
Farm net income less loss	662,324	-5,891,505	552,744	-4,943,686 14,630,005	8,158	-118,466
Unemployment compensation	3,341,012 5,310,416	16,998,453 56,164,184	2,311,722 3,378,236	11,639,905 40,546,003	56,769 82,199	305,301 792,609
Other income less loss	2,992,909	17,200,855	2,180,116	12,395,110	40,170	322,700
Total statutory adjustments.	14,505,736	61,619,185	10,549,562	46,669,781	201,085	1,067,402
IRA payments	1,789,271	5,652,885	1,275,855	4,447,084	19,740	46,656
Student loan interest deduction.	3,023,806	2,014,292	2,257,082	1,572,060	15,740	40,000
Educator expenses deduction.	2,097,528	530,324	1,589,165	412,702	40,896	9,254
Tuition and fees deduction	1,943,854	3,810,009	1,488,324	2,993,230	_	
Payments to a Keogh plan	1,006,229	16,199,379	789,266	12,836,517	8,988	191,137
Deduction for self-employment tax	6,974,438	13,010,290	5,345,212	10,294,086	112,066	217,104
Self-employed health insurance deduction	2,391,991	11,729,322	1,703,200	9,497,824	26,962	128,260
Moving expenses adjustment	497,134	1,576,635	308,024	1,093,616	12,914	38,070
Medical savings account deduction	43,928	93,576	32,712	77,763	*11	*39
Certain business expenses of reservist, performing artists, etc	*5,310	*22,583	*1,054	*2,853	-	_
Total itemized deductions	43,949,591	901,864,834	26,361,452	630,665,399	1,029,303	15,689,174
Medical and dental expenses deduction	8,678,320	56,007,076	4,575,003	27,796,349	171,280	720,898
Taxes paid deduction	43,061,888	310,896,704	26,146,326	229,615,321	996,389	5,319,191
Interest paid deduction.	36,211,578	340,319,125	23,757,552	246,949,442	708,122	5,716,176
Contributions deduction	38,626,902	145,702,137	24,293,759	107,330,409	791,059	2,811,882
Casualty or theft loss deduction.	89,781	1,604,516	39,952	1,000,091	968	129,239
Total miscellaneous deductions	12,494,621	76,282,323	6,650,249 24,914,632	42,371,386	289,915	1,788,172
Alternative minimum tax.	40,831,623 2,255,200	2,921,547,560 9,005,955	1,734,501	2,221,843,847 7,020,025	979,006 86,335	53,824,686 267,985
Total tax credits	17,740,502	22,441,609	13,410,024	18,180,179	245,484	407,134
Child care credit	3,546,651	1,783,393	2,850,282	1,399,364	23,265	13,486
Credit for the elderly or disabled	14,605	3,047	*2,002	*184	*1,990	*450
Child tax credit.	11,888,779	11,952,308	9,692,403	10,256,372	163,447	131,746
Education credit	2,930,192	2,533,470	2,178,770	1,960,275		
Retirement savings contribution credit	1,259,443	214,760	801,904	154,371	17,470	2,510
Foreign tax credit.	2,873,785	3,932,347	1,967,830	2,842,043	48,105	197,191
Earned income credit used to offset income						
tax before credits	220,861	64,328	26,999	4,370	_	-
Minimum tax credit	227,768	785,548	170,599	659,705	6,069	13,247
General business credit	195,105	518,732	144,177	408,998	3,305	11,467
Empowerment zone and renewal community employment credit	17,228	64,328	13,186	48,414	90	701
Nonconventional source fuel credit	4,457	17,110	3,399	16,690	*25	*375
New York liberty zone credit	2,648	55,112	2,261	47,456	24	223
Income tax after credits.	38,696,168	577,699,966	23,673,029	443,084,284	941,827	11,618,704
Total income tax	38,696,170	577,707,176	23,673,029	443,086,047	941,829	11,624,152
Total tax liability	39,702,493	605,882,966	24,320,482	464,950,570	961,558	12,104,485
Total tax payments	42,331,166	691,770,624	25,723,257	520,949,785	984,618	13,157,878
Income tax withheld	39,930,291	498,976,331	24,665,708	372,201,164	914,235	7,713,342
Estimated tax payments	6,470,859	156,152,537	4,174,592	120,175,650	117,546	4,006,555
Overpayment refunded	32,595,381	110,234,312	19,104,362	73,331,249	659,060	1,547,985
Tax due at time of filing	8,660,660	52,167,597	5,714,211	39,486,459	324,394	1,435,597

Footnotes at end of table.

Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

liv		of heads seholds		rns of spouses	1	ms of persons
ltem .	Number of	Amount	Number of	Amount	Number of	Amount
	returns (7)	(8)	retums (9)	(10)	retums (11)	(12)
Adjusted gross income less deficit	3,984,708	216,136,370	31,873	2,188,655	12.542.255	734,486,955
			27,186	1,272,474		
Salaries and wages	3,730,814	181,955,623			9,585,507	492,785,010
Taxable interest	1,801,529 76,835	1,912,311 595,738	26,662 1,713	98,444 35,188	8,061,903 998,636	22,093,624 14,368,905
Tax-exempt interest Ordinary dividends	765,560	1,983,214	16,373	96,537	4,624,017	26,488,075
Oualified dividends	498,566	1,248,463	15,340	55,037	3,545,669	19,591,581
State income tax refunds	1,849,642	1,478,393	17,449	17,078	5,271,695	3,922,416
Alimony received	92,515	1,936,518	-	-	124,574	2,563,312
Business or profession:						
Net income	355,641	8,111,161 1,580,417	*221 *981	*50,557 *1,147	1,093,692 510,857	28,069,168 3,330,487
Net loss	214,247	1,500,417	901	1,147	510,037	3,330,467
Net gain in AGI	213.000	5,247,653	5,646	72,442	1,566,983	47,868,903
Net loss in AGI	316,166	704,798	11,084	31,272	2,127,840	4,989,433
Sales of property other than capital assets	30,201	-13,638	520	-130	211,842	18,930
Taxable IRA distributions	137,556	1,806,621	12	*525	1,156,846	13,886,828
Taxable pensions and annuities	513,425	6,775,253	9,360	193,761	2,937,215	49,830,740
Rent and royalty:  Net income	113,529	1.326.689	2,369	9,777	760,192	10,384,374
Net loss	219,014	2,173,866	1,623	9,011	699,476	5,635,527
Farm rental income less loss	4,020	57,752	*10	*435	77,979	558,737
Partnership and S Corporation net income less loss	152,863	6,959,015	2,832	126,809	932,526	32,526,006
Estate and trust net income less loss	8,904	489,042	67	54,940	155,810	4,524,833
Farm net income less loss	16,359	-117,722	*444	*-16,737	84,619	-694,894
Unemployment compensation	260,903 114,417	1,435,076 918,009	*952 10,817	*1,695 54,166	710,666 1,724,747	3,616,477 13,853,397
Other income less loss	158,356	690,943	3,375	211,974	610,892	3,580,128
Total statutory adjustments	1,025,174	3,332,270	9,911	17,872	2,720,003	10,531,861
IRA payments	116,237	240,127	*978	*3,422	376,461	915,596
Student loan interest deduction	238,816	135,940	*2,023	*427	525,885	305,864
Educator expenses deduction	150,679	34,805	*3,021	*278	313,768	73,286
Tuition and fees deduction	209,482 28,837	420,900 538,363	*208	*5,856	246,049 178,929	395,879 2,627,505
Payments to a Keogh plan  Deduction for self-employment tax	26,637 347,664	536,381	1,518	2,343	1,167,977	1,960,376
Self-employed health insurance deduction	119,562	484,312	617	5,540	541,650	1,613,386
Moving expenses adjustment	28,078	74,004	-	_	148,118	370,944
Medical savings account deduction	*1,187	*2,779	} -	-	10,018	12,995
Certain business expenses of reservist, performing artists, etc	*4,047	*19,578		-	*209	*151
Total itemized deductions	3,984,708	63,175,015 2.631,545	31,873 8,922	695,327 40,479	12,542,255 3,138,718	191,639,919 24,817,804
Medical and dental expenses deduction	784,397 3.901.908	17.715.208	31,471	209,775	11,985,795	58,037,209
Interest paid deduction	3,367,581	27,407,723	29,125	323,297	8,349,198	59,922,487
Contributions deduction	3,406,457	7,908,204	31,831	75,729	10,103,795	27,575,913
Casualty or theft loss deduction	12,826	65,460	-	-	36,036	409,727
Total miscellaneous deductions	1,497,691	7,984,520	8,157	61,765	4,048,610	24,076,480
Taxable Income	3,633,086 172,239	127,201,985 441,161	25,271 1,397	1,272,700 6,911	11,279,628 260,728	517,404,343 1,269,874
Total tax credits	2,373,739	2.244,033	17,271	20,452	1,693,983	1,589,811
Child care credit	638,036	355,404	5,900	1,269	29,168	13,869
Credit for the elderly or disabled	-	_	_	-	*10,614	*2,413
Child tax credit	1,840,032	1,401,525	13,854	13,423	179,043	149,242
Education credit	315,575	229,888	*2,806	*1,237	433,041	342,070
Retirement savings contribution credit	258,255 71,524	33,747 96,594	924	1,243	181,815 785,402	24,131 795,277
Foreign tax credit  Earned income credit used to offset income	71,524	90,394	324	1,243	700,402	195,211
tax before credits	167,442	56,535	*1,990	*346	24,430	3,077
Minimum tax credit	7,412	8,678	*43	*69	43,645	103,849
General business credit	1,258	6,409	*273	*372	46,092	91,486
Empowerment zone and renewal community employment credit	1,172	1,724	*42	*2,493	2,739	10,996
Nonconventional source fuel credit	*12 *252	*15 *2,992		_	1,021 112	30 4,442
New York liberty zone credit	2,931,226	20,348,082	22,047	244,400	11,128,038	102,404,495
Total income tax	2,931,226	20,348,082	22,047	244,400	11,128,038	102,404,495
Total tax liability	3,000,674	21,522,648	24,647	250,545	11,395,133	107,054,718
Total tax payments	3,844,266	31,006,443	29,683	382,870	11,749,343	126,273,648
Income tax withheld	3,734,808	26,419,212	28,970	247,792	10,586,570	92,394,821
Estimated tax payments	197,027	3,668,494	2,672	95,686	1,979,022	28,206,151
Overpayment refunded	3,537,936	11,903,926	28,373	129,669	9,265,650	23,321,483

<sup>\*</sup> Estimate should be used with caution due to the small number of sample returns on which it is based. NOTE: Detail may not add to totals because of rounding.

Footnotes at end of table

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income (All figures are estimates based on samples--money amounts are in thousands of dollars)

			Number of		Ex	emptions for depende	ents	
Size of adjusted gross income	Number of	Number of	exemptions			Total		
J125 57 55 jastou g. 55 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	returns	exemptions	for	Number of	Number of	Adjusted gross	Total inco	ome tax
			taxpayers	returns	exemptions	ıncome less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	130,423,626	261,126,373	172,284,599	48,944,202	88,841,774	2,912,175,070	27,437,147	322,831,218
Under \$5,000	13,511,468	12,213,942	8,922,562	1,881,076	3,291,380	-22,638,893	1,342	24,678
\$5,000 under \$10,000	12,503,409	16,174,264	11,330,116	3,074,849	4,844,148	23,303,690	55	343
\$10,000 under \$15,000	12,002,004	20,250,127	13,301,941	4,020,951	6,948,186	50,038,647	77,525	13,585
\$15,000 under \$20,000	11,293,967	20,924,973	13,625,872	4,203,822	7,299,102	73,425,306	314,133	118,649
\$20,000 under \$25,000	9,831,151	19,028,170	12,291,990	3,828,418	6,736,180	85,813,008	435,421	286,456
\$25,000 under \$30,000	8,541,753	17,345,037	11,105,572	3,404,121	6,239,465	93,474,965	1,164,424	1,029,673
\$30,000 under \$35,000	7,461,613	15,025,785	9,978,671	2,805,400	5,047,114	91,053,423	1,545,203	1,857,778
\$35,000 under \$40,000	6,495,645	13,536,366	8,968,518	2,426,642	4,567,848	90,912,513	1,702,141	2,617,355
\$40,000 under \$45,000	5,624,182	12,470,300	8,190,279	2,252,583	4,280,021	95,707,231	1,789,113	3,428,114
\$45,000 under \$50,000	4,828,263	11,093,874	7.296.382	2.072.773	3.797.492	98,292,942	1,806,412	4,275,011
\$50.000 under \$55,000.	4,244,434	9.823.673	6,617,776	1,800,555	3,205,897	94,568,918	1,668,814	4,856,210
\$55.000 under \$60.000	3,949,574	9,589,664	6,366,780	1,759,341	3,222,883	101,139,942	1,680,188	5,749,345
\$60,000 under \$75,000.	9,178,485	23,750,594	15.735.773	4,324,851	8,014,821	290,510,759	4,219,626	19,321,721
\$75,000 under \$100,000	9,542,599	26,697,920	17,330,748	4,927,021	9,367,172	425,157,974	4,880,544	35,783,640
\$100,000 under \$200,000.	8.878.643	25.723.994	16.514,467	4.803.153	9,209,527	635,050,145	4.794.660	82,093,306
\$200.000 under \$500.000.	1,999,016	5.909,596	3,716,133	1,088,904	2,193,462	312,522,426	1,088,016	65,387,609
\$500,000 under \$1,000,000 .	356,140	1,045,811	658,949	182,658	386,862	123,524,486	182,517	31,783,480
\$1,000,000 under \$1,500,000	81,695	235.774	149.606	39,756	86,168	48,170,361	39,728	12,963,131
\$1,500,000 under \$2,000,000	34,017	99.071	62,776	16,496	36,295	28,313,392	16,480	7,685,695
\$2,000,000 under \$5,000,000	48,278	138,499	88,398	22,939	50,101	67,258,470	22,922	18,084,915
\$5,000,000 under \$10,000,000.	11,168	31,634	20,260	5,122	11,375	34,884,325	5,119	9,153,533
\$10.000.000 or more	6,126	17,308	11,032	2,773	6,276	71,691,040	2,767	16,316,994
Taxable returns, total	88,921,904	171,517,325	124,104,554	27,437,147	47,412,771	2,532,673,892	27,437,147	322,831,218
Nontaxable returns, total	41,501,722	89,609,048	48,180,045	21,507,055	41,429,003	379,501,178	-	-

Nontaxable returns, total	41,501,722	03,003,	040 40,10	0,043   21	,307,033	41,425,000	075,001,110			
				E:	kemptions for dep	endentscontinu	ed			
		Exemp	tions for children a	at home			Exemptions	for children away	from home	
Size of adjusted gross income	Number	Number	Adjusted	Total inc	come tax	Number	Number	Adjusted	Total inc	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	44,895,002	79,676,168	2,760,136,328	25,065,503	309,331,385	737,774	947,042	49,135,841	573,179	6,174,126
Under \$5,000	1,708,282	2,915,333	-22,316,701	1,304	24,413	15,240	22,598	-459,314	37	260
\$5,000 under \$10,000	2,762,223	4,251,564	20,937,403	48	317	15,076	20,010	106,698	••	
\$10,000 under \$15,000	3,552,750	6,027,215	44,210,519	33,973	8,384	15,775	19,921	196,210	-	-
\$15,000 under \$20,000	3,627,974	6,157,961	63,399,632	104,988	38,711	48,565	64,393	830,297	11,888	2,237
\$20,000 under \$25,000	3,353,672	5.637.025	75,160,383	210,097	111,842	52.917	60,124	1,188,615	26,126	20,626
\$25,000 under \$30,000	3,036,763	5,429,550	83,406,555	894,851	701,178	66,580	89,280	1.820.934	42,785	45,102
\$30,000 under \$35,000	2,543,452	4,400,996	82.530.024	1,314,093	1,480,592	57,695	73,885	1,861,023	44,945	61,634
\$35,000 under \$40,000	2,181,522	3,918,429	81,763,832	1,468,107	2,118,680	42,400	57,123	1,580,562	35,986	74,730
\$40,000 under \$45,000	2,051,795	3,745,925	87,141,641	1,595,434	2,852,954	61,969	80,912	2,624,398	53,972	150,801
\$45,000 under \$50,000	1.944.607	3,478,301	92,214,103	1,679,179	3.848.830	41,084	56,356	1.957.831	39,057	117.543
\$50,000 under \$55,000	1,677,943	2,921,898	88.149.027	1,547,300	4.342.435	29,049	43,594	1,516,431	27,855	101,854
\$55,000 under \$60,000	1,664,287	2,977,031	95,674,135	1,585,509	5.298.034	25,874	32,942	1,473,183	25,862	119,978
\$60,000 under \$75,000	4,101,032	7,493,023	275,724,841	3,996,745	17,878,240	80,477	93.618	5,356,615	80,128	509,298
\$75,000 under \$100,000	4,736,105	8,871,311	408,685,003	4,690,815	33,944,963	66,607	81,910	5,843,709	66,443	634,442
********						95,245	120,843	13,188,686	94.889	1,984,019
\$100,000 under \$200,000	4,626,437	8,767,840	611,575,169	4,617,960	78,632,273		24,816	5.478.204	19,914	1,157,960
\$200,000 under \$500,000	1,061,579	2,117,999	304,979,723	1,060,727	63,805,984	19,926	24,816	1,458,496	2,173	388,733
\$500,000 under \$1,000,000	179,128	378,457	121,205,070	178,991	31,209,347	2,174		654,569	2,173 548	176,523
\$1,000,000 under \$1,500,000	38,937	84,082	47,185,695	38,909	12,701,742	548	888		214	112,356
\$1,500,000 under \$2,000,000	16,202	35,616	27,807,150	16,186	7,552,281	214	332	369,143	264	
\$2,000,000 under \$5,000,000	22,561	49,274	66,158,174	22,544	17,789,451	264	371	756,477		200,973 98,420
\$5,000,000 under \$10,000,000	5,027	11,183	34,248,007	5,024	8,982,495	57	83	372,700	57 39	216,637
\$10,000,000 or more	2,726	6,156	70,296,944	2,720	16,008,240	39	64	960,377		
Taxable returns, total	25,065,503	42,786,899	2,404,513,329	25,065,503	309,331,385	573,179	714,975	46,188,909	573,179	6,174,126
Nontaxable returns, total	19,829,499	36,889,269	355,623,000			164,595	232,067	2,946,932		

Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

				E	xemptions for dep	endentscontinue	ed			
		E>	cemptions for pare	nts			Exemp	ions for other depe	endents	
Size of adjusted gross income	Number	Number	Adjusted	Total in	come tax	Number	Number	Adjusted	Total inc	ome tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	grass income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	2,420,207	2,821,351	121,133,400	1,641,687	10,809,240	3,876,971	5,397,213	116,575,058	1,533,590	6,011,258
Under \$5.000	45,884	56,211	-593,023	8	55	220,509	297,238	152,360		
\$5,000 under \$10,000	95,355	102,296	756,309	6	25	348,497	470,278	2,664,354		_
\$10,000 under \$15,000	158,414	185,201	2,012,445	23,817	2,505	518,686	715,848	6,469,729	19,735	2.696
\$15,000 under \$20,000	239,071	275,997	4,200,292	98,026	35,136	590,349	800,751	10,335,865	107,191	43,432
\$20,000 under \$25,000	254,246	301,243	5.686.563	114,695	87,150	520,080	737,788	11,661,851	120,288	82,774
\$25,000 under \$30,000	213,378	243,026	5,867,043	141,526	166.859	332,955	477,609	9,128,412	164,506	165,788
\$30,000 under \$35,000	165,143	189.035	5,373,156	130,648	186,220	276,729	383,198	8,956,473	163,623	228,732
\$35,000 under \$40,000	182,169	215,967	6.796.516	140.334	267,894	248,218	376,329	9,294,863	193,402	316.780
\$40,000 under \$45,000	186,030	217,447	7,923,537	149,618	353,594	149,243	235,738	6,336,938	121,265	254,997
\$45,000 under \$50,000	106,415	113,145	5.040.166	96,211	238.598	114.339	149,690	5,399,956	102,995	269,965
\$50,000 under \$55,000	97,233	112,546	5,114,538	90,767	313,621	93,069	127,860	4.879.309	88.011	305,974
\$55,000 under \$60,000	85,052	103,282	4,886,064	78,363	300,990	78,573	109,630	4,499,480	76.209	278,127
\$60,000 under \$75,000	196,133	235.854	13.156.857	184,599	984.910	142,374	192,325	9,443,828	136,408	681,842
\$75,000 under \$100,000	170,233	205,486	14,701,062	167,788	1,287,851	154,878	208,466	13,056,678	151,503	1,117,621
\$100,000 under \$200,000	187.671	220,621	24.851.142	187.543	3,125,197	77,913	100.223	9,984,364	77,910	1,324,497
\$200,000 under \$500,000	32,520	37.960	9.085.693	32,480	1,854,943	9,326	12,687	2,581,847	9,313	522.963
\$500.000 under \$1.000.000	3,892	4,408	2.520.400	3,888	620,929	798	1,016	538,791	796	128,242
\$1,000,000 under \$1,500,000	674	881	803.972	674	220,286	228	317	284,719	228	68.943
\$1,500,000 under \$2,000,000	276	289	474,462	276	120,998	58	58	97,191	58	18,080
\$2,000,000 under \$5,000,000	308	330	888,749	308	236,729	116	125	367.659	116	102,301
\$5,000,000 under \$10,000,000	72	81	483,544	72	123,027	25	29	175,159	25	43.767
\$10,000,000 or more	40	45	1,103,915	40	281,725	9	11	265,232	9	53,737
Taxable returns, total	1,641,687	1,899,016	105,346,364	1,641,687	10,809,240	1,533,590	2,011,882	77,103,603	1,533,590	6,011,258
Nontaxable returns, total	778,521	922,335	15,787,036	,	-, -,	2,343,381	3,385,331	39,471,454		-,-,-,

Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status (All figures are estimates based on samples--money amounts are in thousands of dollars)

					Exe	emptions for depende	ents	
	Number	Number	Number of			Total		
Marital status	of	of	exemptions	Number	Number	Adjusted	Total inc	ome tax
	returns	exemptions	for taxpayers	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	130,423,626	26 <b>1,12</b> 6, <b>3</b> 73	172,284,599	48,944,202	88,841,774	2,912,175,070	27,437,147	322,831,218
Joint returns of married persons	51,510,779	157,775,713	102,995,711	27,766,122	54,780,002	2,331,612,546	19,996,436	287,590,385
Separate returns of married								
persons, total:	2,320,275	3,180,423	2,345,986	556,863	834,437	25,672,518	394,510	3,167,350
Spouse filing	2,283,190	3,072,779	2,272,163	538,980	800,615	24,817,199	384,472	3,082,461
Spouse not filing	37,086	107,644	73,823	17,884	33,822	855,319	10,038	84,889
Returns of heads of household	19,506,611	49,332,928	19,506,611	18,264,098	29,826,317	492,418,982	6,126,896	26,482,272
Returns of surviving spouses	83,179	221,087	83,179	83,179	137,908	3,408,431	42,666	294,226
Returns of single persons	57,002,781	50,616,222	47,353,111	2,273,939	3,263,110	59,062,593	876,639	5,296,984

				Exem	ptions for depende	entscontinued				
		Exemp	tions for children a	t home			Exemptions	s for children away	from home	
Mantal status	Number	Number	Adjusted	Total inc	ome tax	Number	Number	Adjusted	Total in	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total  Joint returns of married persons  Separate returns of married	<b>44,895,002</b> 26,977,288	<b>79,676,168</b> 52,253,644	<b>2,760,136,328</b> 2,277,566,364	2 <b>5,065,503</b> 19,387,599	309,331,385 281,663,902	737,774 293,030	947,042 387,857	<b>49,135,841</b> 27,108,455	<b>573,179</b> 232,919	<b>6,174,126</b> 3,563,472
persons, total: Spouse filing	502,292 485,361	737,488 704,619	23,150,539 22,327,844	351,039 341,953	2,865,847 2,782,336	23,619 23,619	30,799 30,799	1,192,545 1,192,545	16,537 16,537	196,390 196,390
Spouse not filing	16,931 15,941,065	32,869 24,604,579	822,696 428,065,703	*9,086 4,971,805	*83,511 22,453,464	 126,365	- 144,006	5,287,846	- 77,536	 433,796
Returns of surviving spousesReturns of single persons	81,156 1,393,201	132,852 1,947,606	3,287,665 28,066,057	40,643 314,417	282,266 2,065,906	294,759	 384,379	 15,546,994	246,187	1,980,468

		L							l	
				Exen	ptions for depend	entscontinued				
		E	emptions for pare	nts			Exemp	tions for other dep	endents	
Mantal status	Number	Number	Adjusted	Total inc	come tax	Number	Number	Adjusted	Total in	come tax
	of returns	of exemptions	gross income less deficit	Number of returns	Amount	of returns	of exemptions	gross income less deficit	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	2,420,207 934.031	2,821,351 1,112,318	<b>121,133,4</b> 00 70,762,671	<b>1,641,68</b> 7 684,029	10,809,240 7,255,521	<b>3,876,971</b> 746,083	5, <b>3</b> 97,213 1,026,182	116,575,058 39,364,144	<b>1,533,59</b> 0 431,854	<b>6,011,258</b> 2,626,783
Separate returns of married										<b> </b> ,
persons, total:	28,376	33,034	1,137,707	21,732	115,439	23,203	33,115	967,090	19,223	59,125
Spouse filing	27,424 *952	32,082 *952	1,105,084 *32,624	20,780 *952	114,061 *1,377	23,203	33,115	967,090	19,223	59,125 
Returns of heads of household	1,301,516	1,483,670	44,328,043	837,213	3,001,259	2,572,043	3,594,062	63,133,995	827,503	2,387,804
Returns of surviving spouses	*3,013	*3,021	*154,012	*3,013	<b>6,031</b>	*2,030	*2,036	<b>*117,68</b> 5	*2,023	*11,960
Returns of single persons	153,271	189,308	4,750,967	95,700	430,990	533,613	741,818	12,992,144	252,987	925,585

<sup>\*</sup>Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income (All figures are estimates based on samples-money amounts are in thousands of dollars)

				,	All returns with ea	rned income cred	ıt			
Size of adjusted gross income	Number of	Adjusted gross income	EIC sa and v			mployment ome	EIC e inco		Total e income	
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	22,024,227	318,342,462	19,813,872	283,900,483	4,733,314	28,204,259	22,024,227	312,138,408	22,024,227	38,657,067
No adjusted gross income	175,665	-4,477,957	91,299	890,366	123,449	182,872	175,665	1,073,238	175,665	159,212
\$1 under \$1,000	333,089	187,812	231,988	272,562	115,668	140,310	333,089	412,872	333,089	67,726
\$1,000 under \$2,000	500,940	768,695	422,719	700,375	110,122	185,495	500,940	885,870	500,940	171,158
\$2,000 under \$3,000	597,318	1,493,729	513,289	1,352,775	124,074	231,761	597,318	1,584,535	597,318	328,270
\$3,000 under \$4,000	737,061	2,593,980	610,865	2,089,301	174,823	584,940	737,061	2,674,241	737,061	550,779
\$4,000 under \$5,000	787,762	3,554,349	669,905	2,882,530	202,176	678,201	787,762	3,560,732	787,762	791,247
\$5,000 under \$6,000	916,227	5,049,156	769,966	4,044,149	223,372	878,729	916,227	4,922,878	916,227	1,143,500
\$6,000 under \$7,000	894,713	5,837,382	780,768	4,706,264	203,418	1,005,887	894,713	5,712,151	894,713	1,202,956
\$7,000 under \$8,000	1,149,463	8,645,237	941,578	6,313,536	377,771	2,094,241	1,149,463	8,407,777	1,149,463	1,880,471
\$8,000 under \$9,000	1,038,876	8,831,484	893,926	6,904,224	274,590	1,589,637	1,038,876	8,493,861	1,038,876	1,751,846
\$9,000 under \$10,000	931,704	8,832,232	816,507	6,965,285	226,311	1,355,626	931,704	8,352,485	931,704	1,679,055
\$10,000 under \$11,000	1,232,490	12,949,049	1,034,335	9,704,666	347,945	2,559,470	1,232,490	12,264,137	1,232,490	2,828,698
\$11,000 under \$12,000	819,754	9,389,314	712,331	7,248,552	214,981	1,634,531	819,754	8,883,083	819,754	2,311,855
\$12,000 under \$13,000	638,128	7,971,525	578,972	6,636,005	123,122	978,287	638,128	7,614,292	638,128	2,122,390
\$13,000 under \$14,000	672,080	9,087,425	609,269	7,508,961	146,029	1,118,027	672,080	8,626,987	672,080	2,203,124
\$14,000 under \$15,000	654,608	9,493,697	594,085	7,862,722	151,246	1,212,080	654,608	9,074,801	654,608	2,069,722
\$15,000 under \$16,000	716,396	11,099,900	663,210	9,596,384	108,409	940,242	716,396	10,536,626	716,396	2,140,978
\$16,000 under \$17,000	650,937	10,741,313	613,018	9,466,674	104,702	877,290	650,937	10,343,964	650,937	1,846,960
\$17,000 under \$18,000	642,427	11,220,057	604,991	10,079,205	105,165	772,813	642,427	10,852,018	642,427	1,747,089
\$18,000 under \$19,000	699,601	12,938,084	661,644	11,488,021	114,641	1,021,815	699,601	12,509,836	699,601	1,750,965
\$19,000 under \$20,000	655,627	12,795,774	630,540	11,638,292	98,891	697,188	655,627	12,337,573	655,627	1,551,022
\$20,000 under \$25,000	3,070,914	68,757,800	2,945,575	62,840,744	476,319	3,704,557	3,070,914	66,545,301	3,070,914	5,529,037
\$25,000 and over	3,508,448	100,582,424	3,423,091	92,708,891	586,092	3,760,259	3,508,448	96,469,150	3,508,448	2,829,006

			All retur	ns with earned in	come credit-cont	inued		
Size of adjusted gross income	EIC used		Total ir ta		EIC used	to offset er taxes	EIC refu port	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	3,606,251	926,381	1,418,787	579,017	4,401,160	3,718,355	19,162,460	34,012,332
No adjusted gross income	**	**			98,436	46,694	120,306	112,517
\$1 under \$1,000		-			56,672	14,253	286,664	53,472
\$1,000 under \$2,000					98,823	22,709	438,201	148,449
\$2,000 under \$3,000			-		109,439	29,649	527,211	298,621
\$3,000 under \$4,000					163,421	62,155	638,229	488,625
\$4,000 under \$5,000			-		182,947	79,534	689,902	711,713
\$5,000 under \$6,000			[		217,463	116,484	827,116	1,027,017
\$6,000 under \$7,000		1			191,847	111,557	819,153	1,091,399
\$7,000 under \$8,000	**	**			378,702	293,510	1,079,250	1,585,868
\$8,000 under \$9,000	**426,129	**23,279	10,534	532	260,943	181,429	931,447	1,548,233
\$9,000 under \$10,000	304,810	36,771	209,598	14,097	190,820	165,922	688,184	1,476,362
\$10,000 under \$11,000	318,039	16,933	297,243	64,203	319,638	361,711	904,239	2,450,054
\$11,000 under \$12,000	80,012	4,927	64,044	19,271	201,724	238,837	734,840	2,068,091
\$12,000 under \$13,000	*8,915	*2,352		-	130,295	159,234	634,294	1,960,804
\$13,000 under \$14,000	47,501	5,518			145,381	187,389	664,794	2,010,216
\$14,000 under \$15,000	47,532	10,643			154,923	214,957	645,071	1,844,122
\$15,000 under \$16,000	53,391	13,191			111,329	158,214	700,055	1,969,572
\$16,000 under \$17,000	45,538	12,733	*948	*461	114,483	146,278	623,321	1,687,949
\$17,000 under \$18,000	46,551	19,437			106,845	118,391	617,521	1,609,261
\$18,000 under \$19,000	72,081	28,799		-	127,867	160,322	671,195	1,561,843
\$19,000 under \$20,000	99,490	25,730			86,537	105,079	632,730	1,420,213
\$20,000 under \$25,000	781,294	330,932	63,768	19,875	464,383	468,123	2,826,136	4,729,982
\$25,000 and over	1,274,968	395,134	772,651	460,574	488,244	275,922	2,462,601	2,157,949
Footnotes at end of table.			· · · · · ·					

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

					Returns with no o	ualifying children				
Size of adjusted	Number of	Adjusted gross income		alaries vages	EIC self-er		EIC e inco		Total e	
, and the second	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	4,392,379	24,591,479	3,609,417	21,826,012	1,210,928	3,664,951	4,392,379	25,490,963	4,392,379	941,783
No adjusted gross income	100,792	-1,805,593	42,640	251,421	75,655	82,637	100,792	334,058	100,792	17,648
\$1 under \$1,000	223,976	116,415	134,076	152,215	101,513	89,395	223,976	241,610	223,976	16,255
\$1,000 under \$2,000	285,814	438,909	224,236	393,644	83,494	107,810	285,814	501,454	285,814	36,249
\$2,000 under \$3,000	315,819	793,416	250,163	681,443	95,260	166,484	315,819	847,927	315,819	62,545
\$3,000 under \$4,000	394,191	1,386,483	303,652	1,027,964	118,915	384,838	394,191	1,412,802	394,191	102,105
\$4,000 under \$5,000	378,995	1,716,045	297,713	1,334,257	125,889	380,760	378,995	1,715,017	378,995	120,191
\$5,000 under \$6,000	410,881	2,258,653	334,911	1,799,116	110,066	370,730	410,881	2,169,846	410,881	144,168
\$6,000 under \$7,000	429,382	2,802,390	372,212	2,275,974	100,630	419,354	429,382	2,695,328	429,382	139,858
\$7,000 under \$8,000	458,249	3,443,343	416,478	3,007,642	96,992	305,785	458,249	3,313,427	458,249	126,037
\$8,000 under \$9,000	445,667	3,790,584	381,016	3,018,231	118,625	541,219	445,667	3,559,450	445,667	92,504
\$9,000 under \$10,000	406,087	3,843,819	356,271	3,149,011	80,119	329,401	406,087	3,478,413	406,087	54,253
\$10,000 under \$11,000	412,210	4,331,966	381,168	3,615,152	72,316	330,445	412,210	3,945,597	412,210	26,366
\$11,000 under \$12,000	119,541	1,344,739	105,163	1,024,906	29,511	148,169	119,541	1,173,075	119,541	3,500
\$12,000 under \$13,000	10,776	130,309	*9,717	*95,036	*1,945	*7,924	10,776	102,960	10,776	105
\$13,000 under \$14,000 .								-		
\$14,000 under \$15,000								-		
\$15,000 under \$16,000		**		-				-		
\$16,000 under \$17,000	ad an	**		-			-			
\$17,000 under \$18,000						-		-		
\$18,000 under \$19,000								-		
\$19,000 under \$20,000		- 1		-				-	-	
\$20,000 under \$25,000					-			-		
\$25,000 and over									-	-

			Return	ns with no qualify	ing childrenconti	nued		
Size of adjusted gross income	EIC used income tax be		Total in		EIC used all other		EIC refu porti	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	1,086,232	75,331	581,419	98,103	955,840	211,771	2,980,871	654,680
No adjusted gross income					56,044	11,791	49,072	5,857
\$1 under \$1,000					46,645	6,617	179,226	9,638
\$1,000 under \$2,000					71,153	11,248	223,107	25,001
\$2,000 under \$3,000				'	78,636	16,357	245,718	46,188
\$3,000 under \$4,000				-	111,347	27,745	295,359	74,360
\$4,000 under \$5,000					105,768	32,944	282,472	87,247
\$5,000 under \$6,000					107,892	34,206	321,770	109,961
\$6,000 under \$7,000		-			89,931	25,308	356,714	114,550
\$7,000 under \$8,000		**			91,024	20,705	388,414	104,268
\$8,000 under \$9,000	**418,144	**23,019	*10,534	•532	105,058	17,181	341,763	53,368
\$9,000 under \$10,000	296,939	35,582	209,598	14,097	38,850	3,533	163,631	15,138
\$10,000 under \$11,000	307,106	16,172	297,243	64,203	34,243	3,142	86,599	7,052
\$11,000 under \$12,000	64,044	558	64,044	19,271	18,190	983	37,307	1,958
\$12,000 under \$13,000		-			*1,059	*10	*9,717	•95
\$13,000 under \$14,000		-						-
\$14,000 under \$15,000			**					-
\$15,000 under \$16,000								-
\$16,000 under \$17,000		-						
\$17,000 under \$18,000 .		-		**				
\$18,000 under \$19,000								
\$19,000 under \$20,000								
\$20,000 under \$25,000								
\$25,000 and over	-						~	

Footnotes at end of table.

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

CAN lighted the estimates base		•			Returns with on	e qualifying child			<del></del>	
Size of adjusted gross income	Number of	Adjusted gross income		alaries vages	ElC self-e	mployment ome		arned me ¹	Total e	earned e credit
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
Total	8,269,067	126,402,037	7,610,139	113,238,731	1,513,511	9,217,115	8,269,067	122,455,846	8,269,067	13,745,615
No adjusted gross income	35,206	-860,502	23,249	251,802	22,426	44,952	35,206	296,755	35,206	51,329
\$1 under \$1,000	58,491	39,634	51,681	48,613	9,764	24,646	58,491	73,259	58,491	21,951
\$1,000 under \$2,000	116,567	178,975	108,108	169,506	14,278	29,021	116,567	198,528	116,567	66,050
\$2,000 under \$3,000	157,038	385,738	146,150	384,498	16,591	14,876	157,038	399,374	157,038	132,780
\$3,000 under \$4,000	223,651	787,888	201,462	694,051	34,753	117,970	223,651	812,021	223,651	273,955
\$4,000 under \$5,000	233,346	1,050,678	213,104	883,177	39,429	152,832	233,346	1,036,009	233,346	350,858
\$5,000 under \$6,000	295,109	1,634,790	249,396	1,270,675	69,503	321,724	295,109	1,592,399	295,109	537,233
\$6,000 under \$7,000	270,942	1,770,651	230,392	1,380,401	66,323	359,415	270,942	1,739,816	270,942	576,547
\$7,000 under \$8,000	472,878	3,558,820	323,901	1,996,710	236,918	1,486,833	472,878	3,483,543	472,878	1,142,141
\$8,000 under \$9,000	322,724	2,740,689	272,740	2,068,948	92,185	613,927	322,724	2,682,875	322,724	792,605
\$9,000 under \$10,000	249,674	2,371,472	224,234	1,921,463	56,990	367,132	249,674	2,288,595	249,674	614,005
\$10,000 under \$11,000	322,978	3,394,018	302,205	2,922,880	41,260	268,036	322,978	3,190,915	322,978	786,418
\$11,000 under \$12,000	327,743	3,757,322	303,856	3,245,342	55,649	358,399	327,743	3,603,741	327,743	810,297
\$12,000 under \$13,000	270,718	3,382,339	250,433	2,929,359	43,655	304,199	270,718	3,233,558	270,718	675,406
\$13,000 under \$14,000	321,913	4,353,624	301,922	3,750,657	52,093	334,106	321,913	4,084,763	321,913	786,834
\$14,000 under \$15,000	321,583	4,655,415	298,929	3,935,794	56,803	492,680	321,583	4,428,475	321,583	759,666
\$15,000 under \$16,000	363,627	5,633,652	340,701	4,873,801	51,114	440,971	363,627	5,314,772	363,627	813,304
\$16,000 under \$17,000	322,967	5,324,825	302,599	4,748,367	44,514	398,452	322,967	5,146,819	322,967	673,754
\$17,000 under \$18,000	302,003	5,280,795	278,660	4,649,812	52,145	430,759	302,003	5,080,571	302,003	584,163
\$18,000 under \$19,000	337,611	6,235,372	326,343	5,700,986	46,648	327,922	337,611	6,028,908	337,611	603,560
\$19,000 under \$20,000	305,551	5,965,929	289,826	5,314,960	49,613	407,329	305,551	5,722,289	305,551	493,414
\$20,000 under \$25,000	1,485,224	33,218,079	1,435,841	30,730,930	203,079	1,345,038	1,485,224	32,075,967	1,485,224	1,738,044
\$25,000 and over	1,151,523	31,541,834	1,134,408	29,365,997	157,780	575,896	1,151,523	29,941,893	1,151,523	461,299

			Retu	ms with one qual	ifying child-conti	nued		
Size of adjusted gross income	EIC used income tax b		Total in			d to offset er taxes	EIC refu	undable tion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
Total	1,915,877	653,928	693,824	416,743	1,441,792	1,266,834	7,312,883	11,824,853
No adjusted gross income	~	-	-	_	19,404	14,962	33,461	36,367
\$1 under \$1,000	-	-		-	*5,626	*2,961	58,144	18,991
\$1,000 under \$2,000					*11,340	*3,964	116,536	62,085
\$2,000 under \$3,000	-				16,675	5,462	157,032	127,319
\$3,000 under \$4,000			-		30,850	19,080	223,651	254,875
\$4,000 under \$5,000	-				40,475	24,592	232,051	326,266
\$5,000 under \$6,000			- 1	-	67,589	51,058	295,109	486,175
\$6,000 under \$7,000					67,331	53,694	270,942	522,853
\$7,000 under \$8,000	*4,004	•30		_	238,828	226,563	472,878	915,548
\$8,000 under \$9,000	-				93,308	96,412	321,637	696,193
\$9,000 under \$10,000	*952	*149			60,889	61,007	248,963	552,850
\$10,000 under \$11,000	*4,934	*183	-	-	53,178	47,353	321,450	738,882
\$11,000 under \$12,000	*9,975	*2,667			53,010	59,946	325,759	747,683
\$12,000 under \$13,000	<b>*</b> 6,925	*1,883			50,747	54,050	268,290	619,473
\$13,000 under \$14,000	44,558	4,869	-		50,836	58,830	318,058	723,135
\$14,000 under \$15,000	43,551	8,310			63,336	73,899	314,318	677,458
\$15,000 under \$16,000	53,391	13,191			50,130	70,236	350,348	729,878
\$16,000 under \$17,000	34,629	10,343	*948	*461	50,468	60,199	300,479	603,212
\$17,000 under \$18,000	39,629	16,758	-		57,088	55,036	280,008	512,369
\$18,000 under \$19,000	56,421	23,550	-	- 1	47,487	47,307	318,858	532,703
\$19,000 under \$20,000	93,521	24,208			40,512	42,624	287,152	426,582
\$20,000 under \$25,000	683,974	298,855	62,842	19,848	186,105	112,931	1,336,880	1,326,258
\$25,000 and over	839,415	248,933	630,035	396,435	86,579	24,669	460,880	187,697
Footnotes at end of table.			······································					

Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued (All figures are estimates based on samples--money amounts are in thousands of dollars)

(All ligures are estimates base	d on samples-in	oney amounts are	III (IIOUSAIIOS OI (							
				Retur	ns with two or mo	re qualifying child	fren			
Size of adjusted gross income	Number of	Adjusted gross income		alanes vages	EIC self-er		EIC e	earned me <sup>1</sup>	Total e	earned e credit
	returns	less deficit	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Total	9,362,781	167,348,947	8,594,316	148,835,740	2,008,875	15,322,193	9,362,781	164,191,599	9,362,781	23,969,669
No adjusted gross income	39,667	-1,811,861	25,411	387,142	25,368	55,283	39,667	442,425	39,667	90,235
\$1 under \$1,000	50,623	31,763	46,232	71,734	*4,391	*26,269	50,623	98,003	50,623	29,519
\$1,000 under \$2,000	98,559	150,811	90,376	137,224	12,349	48,664	98,559	185,888	98,559	68,859
\$2,000 under \$3,000	124,461	314,575	116,976	286,834	12,224	50,400	124,461	337,234	124,461	132,945
\$3,000 under \$4,000	119,220	419,610	105,752	367,286	21,156	82,132	119,220	449,418	119,220	174,719
\$4,000 under \$5,000	175,421	787,625	159,087	665,097	36,857	144,610	175,421	809,707	175,421	320,198
\$5,000 under \$6,000	210,238	1,155,714	185,659	974,358	43,803	186,275	210,238	1,160,633	210,238	462,100
\$6,000 under \$7,000	194,389	1,264,341	178,163	1,049,888	36,465	227,119	194,389	1,277,007	194,389	486,552
\$7,000 under \$8,000	218,336	1,643,073	201,198	1,309,184	43,861	301,623	218,336	1,610,807	218,336	612,292
\$8,000 under \$9,000	270,485	2,300,211	240,170	1,817,046	63,781	434,491	270,485	2,251,536	270,485	866,738
\$9,000 under \$10,000	275,943	2,616,941	236,002	1,894,811	89,203	659,092	275,943	2,585,477	275,943	1,010,797
\$10,000 under \$11,000	497,303	5,223,066	350,963	3,166,635	234,369	1,960,990	497,303	5,127,625	497,303	2,015,914
\$11,000 under \$12,000	372,469	4,287,253	303,312	2,978,303	129,821	1,127,963	372,469	4,106,266	372,469	1,498,059
\$12,000 under \$13,000	356,634	4,458,877	318,822	3,611,610	77,522	666,165	356,634	4,277,774	356,634	1,446,879
\$13,000 under \$14,000	350,167	4,733,801	307,347	3,758,304	93,936	783,920	350,167	4,542,224	350,167	1,416,290
\$14,000 under \$15,000	333,024	4,838,282	295,156	3,926,928	94,443	719,399	333,024	4,646,327	333,024	1,310,056
\$15,000 under \$16,000	352,769	5,466,248	322,509	4,722,583	57,295	499,271	352,769	5,221,854	352,769	1,327,673
\$16,000 under \$17,000	327,970	5,416,489	310,419	4,718,307	60,188	478,838	327,970	5,197,145	327,970	1,173,206
\$17,000 under \$18,000	340,424	5,939,261	326,332	5,429,392	53,020	342,054	340,424	5,771,447	340,424	1,162,926
\$18,000 under \$19,000	361,990	6,702,712	335,301	5,787,035	67,992	693,893	361,990	6,480,928	361,990	1,147,404
\$19,000 under \$20,000	350,075	6,829,846	340,714	6,323,333	49,278	289,860	350,075	6,615,285	350,075	1,057,608
\$20,000 under \$25,000	1,585,690	35,539,721	1,509,734	32,109,814	273,240	2,359,520	1,585,690	34,469,334	1,585,690	3,790,993
\$25,000 and over	2,356,925	69,040,590	2,288,683	63,342,894	428,312	3,184,364	2,356,925	66,527,257	2,356,925	2,367,707

		-	Returns wit	h two or more qu	alifying children	continued		
Size of adjusted gross income	EIC used income tax b	I to offset before credits	Total ii ta			to offset er taxes	EIC refi por	undable tion
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	604,142	197,121	143,544	64,172	2,003,529	2,239,749	8,868,706	21,532,798
No adjusted gross income	**	••			22,987	19,941	37,772	70,294
\$1 under \$1,000		_	- 1		*4,401	*4,676	49,294	24,844
\$1,000 under \$2,000					16,331	7,497	98,558	61,363
\$2,000 under \$3,000				-	14,129	7,830	124,461	125,114
\$3,000 under \$4,000		-			21,223	15,329	119,220	159,390
\$4,000 under \$5,000		-			36,703	21,997	175,379	298,201
\$5,000 under \$6,000					41,982	31,219	210,238	430,881
\$6,000 under \$7,000					34,584	32,556	191,497	453,996
\$7,000 under \$8,000	••	**			48,850	46,241	217,957	566,051
\$8,000 under \$9,000	**3,982	**230			62,578	67,837	268,046	798,672
\$9,000 under \$10,000	*6,919	*1,041			91,081	101,382	275,589	908,375
\$10,000 under \$11,000	*6,000	*579			232,217	311,216	496,189	1,704,120
\$11,000 under \$12,000	*5,993	*1,701			130,524	177,908	371,775	1,318,449
\$12,000 under \$13,000	*1,990	*470			78,489	105,174	356,287	1,341,235
\$13,000 under \$14,000	*2,942	*650		-	94,545	128,560	346,737	1,287,081
\$14,000 under \$15,000	*3,981	*2,333	~		91,587	141,058	330,753	1,166,665
\$15,000 under \$16,000					61,199	87,979	349,706	1,239,695
\$16,000 under \$17,000	*10,909	*2,390		-	64,014	86,080	322,841	1,084,736
\$17,000 under \$18,000	*6,922	*2,678			49,757	63,356	337,514	1,096,892
\$18,000 under \$19,000	15,660	5,249		-	80,380	113,015	352,337	1,029,140
\$19,000 under \$20,000	*5,969	1,522		-	46,025	62,455	345,578	993,631
\$20,000 under \$25,000	97,320	32,077	926	27	278,278	355,192	1,489,257	3,403,724
\$25,000 and over	435,553	146,201	142,616	64,140	401,665	251,254	2,001,721	1,970,252

<sup>\*</sup> Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding

<sup>\*\*</sup> Data combined to avoid disclosure of information for specific taxpayers.

<sup>&</sup>lt;sup>1</sup> For prior year returns, EIC earned income includes Nontaxable earned income.

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income
[All figures are estimates based on samples-money amounts are in thousands of dollars, except where otherwise indicated]

Type of tex commitation by	Number of	Adinstad	Modified	redular tax computation			denerated	400	Special Co	Special computation		
Type of tax computation by	io lacilitàri	Adjusted	inipolitied					0.000	5 5 5 5 5	- Company		
מלפ מן מתומאבת הנוסט ווניסטוב		200	allosia algeves	Number of returns	Amount	Number of returns	Amount	alternative	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(2)	(9)	(2)	(8)	(6)	(10)	(11)	(12)
Returns with regular tax comoutation only Total.	82,149,339	3,722,192,752	2.372.969.414	82.147.347	381.712.020	82.149.339	381.631.905	;	13.919	24.496	861.595	1 971 629
Under \$5,000	498,096	1,622,890	238,949	498,096	23.906	498,096	23,963	1	! 1	1		
\$5,000 under \$10,000	4,485,904	35,419,579	7,720,937	4,485,904	772,467	4,485,904	773,686	1	1	1	*961	•21
\$10,000 under \$15,000 \$15,000 under \$20,000	6,566,178	82,607,982	28,881,553	6,566,178	2,924,231	6,566,178	2,924,231		*1.992	*2,728	:	1
\$20,000 under \$25,000	8,249,208	185,395,301	84.030,013	8,249,208	9,897,516	8,249,208	9,897,334	1 1		1 1	*40	99.
\$25,000 under \$30,000	7,484,672	205,621,761	104,397,553	7,484,672	12,745,641	7,484,672	12,745,380	1	1	1	.1,992	*9,945
\$30,000 under \$40,000	12.128,507	421,009,252 389,601,078	242,737,526	12,126,516	30,991,127	12,128,507	30,997,763	1	1.948	*10,929	5,016	*1,053
\$50,000 under \$75,000	13,668,482	835,480,381	553,523,563	13.668.482	81.292.197	13.668.482	81,284,030		*2.043	143	68.364	59.307
\$75,000 under \$100,000.	6,749,566	579,078,708	405,726,450	6,749,566	63,748,432	6,749,566	63,742,626	,	-105	*2,143	78,646	129,496
\$100,000 under \$200,000	4,844,605	618,829,991	458,308,247	4,844,605	86,684,577	4,844,605	86,663,837	1	*2,837	*1,147	409,198	687,584
\$200,000 under \$500,000	554,869	153,110,834	127,094,867	554,869	32,361,381	554,869	32,333,999	ı	.190	•42	282,115	972,079
\$1,000,000 under \$1,500,000	8.588	10.343.132	9.129.897	8.588	3.008.567	8.588	2,997,805	1 1		1 1	6,739	13 130
\$1,500,000 under \$2,000,000	3,209	5,504,136	4,941,407	3,209	1,656,493	3,209	1,655,714	ı	1	ı	96	5,907
\$2,000,000 under \$5,000,000	3.936	11,440,505	10,491,288	3,936	3,581,615	3,936	3,580,726	1	1	1	123	7,889
\$3,000,000 under \$ 10,000,000	244	4,557,330 5,144,226	4,134,794	244	1,442,482	681 244	1,438,779	1 1	1 1	1 1	7.	3,749
Returns with Form 8615										_		
tax computation												
Total	100,337	1,081,611	917,831	100,337	161,140	100,337	191,617	30,477	1		*3,106	7,111
Under \$5,000	57,824	142,805	77.660	57.824	9,676	57,824	13,949	4,273	;	1	1	1
\$5,000 under \$10,000	22,370	162,744	134,214	22,370	14,429	22,370	28,950	14,521	1	1	1,077	*22
\$10,000 under \$15,000\$15,000 under \$20,000.		79.451	73.681	4,762	5,901	4,762	10,664	5.500	1 1	1 1	- 952	-422
\$20,000 under \$25,000	. 2	+66,871	.62,498	2,982	*8,432	2,982	13,207	-4,775	1	ı	1.077	.668
\$25,000 under \$30,000	*983	.24.740	*23,391	•983	.3,167	*983	*8,051	-4,885	ı	ı	1	1
\$40,000 under \$50,000	*927	*39.102	-34.468	-827	+5.658	226.	-8.316	-2 658	1 1	1 1	1 1	1 1
\$50,000 under \$75,000	**	.238,600	*226,258	.3,707	.45,083	3,707	-53,974	.8,891	ı	ı	1	1
\$75,000 under \$100,000	1 400	100,000	187 000	1 900	1 000	1 000	1 22 4 22	1 200 5	ı	1	1	1
\$200,000 under \$500,000	9.	-2.117	1491	9.	*417	9.	.493	-13,931	!!		1 1	1 1
\$500,000 under \$1,000,000	် ကို	1,963	1,954	ຸຕຸ	•626	ຸ້	*348	*-278	ì	ı	1	ı
\$1,000,000 under \$1,500,000	ı	ı	1	ı	1	1	1	1	ı	ı	ľ	1
\$1,500,000 under \$2,000,000 \$2,000,000 under \$5,000,000	' <del>.</del>	-28.597	.26.601	1 =	660.6•	1 -	-5.267	-3.832	1 1	1 1	1 1	1 !
\$5,000,000 under \$10,000,000	ę,	19,988	19,974	ę	.6,935	ę.	5,111	-1,824	ı	1	1	l
\$10,000,000 or mare	1	1	I	ı	ı	1	1	ı	1	'	ı	1
Returns with Schedule D tax computation												
Total.	18,130,947	2,227,829,153	1,503,553,385	18,130,947	426,097,569	18,130,947	387,710,790	-38,386,778	2,465	141,714	1,417,862	6,425,312
Under \$5.000	133,283	394,682	88,599	133,283	14,969	133,283	12,196	-2,773	ı	1	1	I
\$10,000 under \$10,000	502 205	1.660.920	413,167	211,955	58,272	211,955	50,693	-7,579	1 1	1 1	1	1 1
\$15,000 under \$20,000.	659,170	11,611,493	3,712,416	659,170	504,952	659,170	446.728	-58,224	1	1	•43	-137
\$20,000 under \$25,000	663,998	14,879,630	5,472,081	663,998	770,651	663,998	690,889	-79,762	ı	ı	*347	*2,376
\$30,000 under \$40,000		53,618,641	28,004,054	1.533.086	3.913.709	1.533.086	3.680.071	-233.637	! 1	1 1	ີ ຄ	(7) 6.
\$40,000 under \$50,000		71,784,445	41,235,010	1,600,422	6,303,544	1,600,422	5,948,858	-354,686	.2,023	125,997	6,	193
\$50,000 under \$75,000	3,581,292	222,800,054	140,677,565	3,581,292	23,132,266	3,581,292	22,071,678	-1,060,588	1 5	1 %	14,540	16,108
\$100,000 under \$200,000.		539,670,227	376,365,376	3,948,233	81,148,935	3,948,233	77,705,196	-3,443,739	» I	3 1	420,822	1,089,308
\$200,000 under \$500,000	-	411,417,189	303,987,243	1,405,648	90,627,525	1,405,648	84,270,561	-6,356,964	*388	*14,492	845,804	3,512,713
\$300,000 under \$1,000,000	293,070	198,710,572	147,858,015	293,070	54.920,124	293,070	49,865,007	-5,055,117	æ	.211	87,079	943,858
\$1,500,000 under \$2,000,000	28,964	49,825,813	35,830,794	28,964	15,165,888	28,964	13,437,905	-1,727,983	.16	.002	4,425	125,837
\$2,000,000 under \$5,000,000	41,098	121,045,672	82,947,536	41,098	37,663,505	41,098	32,624,470	-5,039,035	26	*319	5.922	243.294
\$3,000,000 under \$10,000,000	5.041	119 698 279	42,301,508 66.071.864	5,0470	37 940 955	9,470	17,306,079	-3,105,187	: 1	: 1	951,1	93,566
1								***************************************			200	25.7.

Table 3.1--Returns with Modified Taxable Income¹: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted

Gross Income--Continued
[All figures are estimates based on samples-money amounts are in thousands of dollars, except where otherwise indicated]

	fucome fax t	income tax perore credits	I Otal tax credits			-					
Type of tax computation by	Number		Number		Number		Number		As a perd	As a percentage of	Average
size of adjusted gross income	of returns	Amount	of returns	Amount	of returns	Amount	of returns	Amount	Modified taxable income	Adjusted gross income	income tax (dollars)
Returns with regular tax computation only	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total. Under \$5,000	82,149,339 498,096	383,626,961 23,963	33,434,961 -6,847	31,664,633	70,321,238 496,096	<b>351,962,328</b> 23,908	70,321,240 496,096	351,963,397 23,908	14.8	9.5 3.5	4,284
\$5,000 under \$10,000	4.485,904 6,566,178	773,706	924,862	82,841	3,801,838	690,865	3,801,838	690,865	6.60	3.1	154 389
\$15,000 under \$20,000	8,136,494	6,136,555	3,264,923	1,180,537	5,572,177	4,956,018	5.572,177	4,956,018	0.6	3.5	609
\$20,000 under \$25,000 \$25,000 under \$30,000	8,249,208 7,484,672	9,897,390	3,891,308	2,294,052	5,407,759	7,603,338	5.407.759	7,603,338	0.0	4 4	922
\$30,000 under \$40,000	12,128,507	31,009,745	4,981,185	4,726,251	10,388,966	26,283,494	10,388.966	26.283,494	10.8	6.2	2,167
\$40,000 under \$50,000 \$50,000 under \$75.000	8,714,704	33,433,997 81,343,479	3,965,901 6,093,867	4,447,674 8,003,280	8,101,463 13,433,170	28,986,323 73,340,200	8,101,463	28,987,326 73,340,200	12.0	7.4	3,326
\$75,000 under \$100,000 \$100 000 under \$200 000	6,749,566	63,874,266	3,328,943	4,466,186	6,731,587	59,408,080	6,731,587	59,408,080	146	10.3	8,802
\$200,000 under \$500,000	554,869	33,306,114	91,642	561,018	554,726	32,745,096	554,726	32,745,102	258	214	59,014
\$500,000 under \$1,000,000	51,396	9,471,174	10,679	238,416	51,377	9,232,758	51,378	9.232,780	30.5	26.9	179,640
\$1,000,000 under \$1,300,000 \$1,500,000 under \$2,000,000	3,209	1,661,621	790'7	53,422	3.207	1,608,199	3,207	1,608,199	32.5	28.2	339,279
\$2,000,000 under \$5,000,000	3,936	3,588,615	1,269	140,435	3,936	3,448,180	3,936	3,448,180	32.9	30.1	876,062
\$3,000,000 gride! \$10,000,000.	244	1,618,057	103	72,800	244	1,545,258	244	1,356,561	33.3	30.0	1,992,013
Returns with Form 8615											
Total	100,337	192.729	15.077	1.296	99.382	191.432	99.382	191.432	20.9	17.7	1 908
\$5,000		13,949	*8,555	.620	56,868	13,328	56,868	13,328	17.2	9.3	230
) under \$10,000		28,972	*4,431	154	22,370	28,817	22,370	28,817	215	17.7	1,288
00 under \$20,000	4.762	15,532	1 1	1 1	4,762	10,664	4,762	10,664	22.0	196	.2.239
00 under \$25,000		*13,875	1.077	.480	-2,982	13,394	2,982	•13,394	21.4	.20.0	*4,492
0 under \$30,000	*983	*8,051	1	1	.983	*8,051	•983	-8,051	*34.4	.325	.8,190
10 under \$50,000		*8,316	ı	1	-927	.8,316	*927	-8,316	.24 1	21.3	1.8,971
\$50,000 under \$75,000.	*3,707	*53,974	ı	1	*3,707	*53,974	*3,707	•53,974	-23 9	•22.6	•14,560
00 under \$200,000.	1.996	-28.178	866	l fu	966 1.	*28.173	1.996	.28.173	.15.1	128	-14115
\$200,000 under \$500,000	9.	.493	9.	36	9.	.457	9.	*457	-30 7	•216	76,167
000 under \$1,000,000	£.	.348	1	1	.3	.348	.3	.348	•178	17.7	*116,000
\$1,000,000 under \$1,000,000	1 1	1	1	:	:	ı	1	1	88	88	1
,000 under \$5,000,000	· <del>.</del>	.5.267	101.	(2)	· :	7965.	· .	-5.267	36.5	184	-478 R18
\$5,000,000 under \$10,000,000	£.	*5,111	:	į:	. t.	-5,111	: £	-5,111	.256	.256	1,703,667
\$10,000,000 or more	1	ı	ı	;	•	1	1	I	8	ŝ	1
Returns with Schedule D tax computation											
Total	18,130,947	394,277,184	7,270,614	10,050,787	17,596,632	384,226,397	17,596,632	384,228,237	25.6	17.2	21,192
Under \$5,000	133,283	12,196	19,610	352	132,206	11,844	132,206	11,844	13.4	3.0	89
\$5,000 under \$10,000	211,955	50,693	39,664	2,772	198,369	47,921	198,369	47,921	11.6	29	226
\$15,000 under \$20,000.	59,709	169,636	170,327	42 174	604 839	404.165	455,351 604 839	164,165	5 G	3 2	324 614
\$20,000 under \$25,000	663,998	693,264	224,605	73,930	591.981	619.334	591.981	619.334	11.3	5.4	933
\$25,000 under \$30,000	709,789	1,111,016	243,987	127,064	625,229	983,952	625,229	983,952	11.4	5.0	1,386
\$30,000 under \$40,000	1,533,086	3,680,081	502,420	267,361	1,419,046	3,412,720	1,419,046	3,412,720	12.2	6.4	2.226
\$50,000 under \$75,000	3 581 292	5,075,048	1 476 996	475,512	1,530,427	5,599,536	1,530,427	5,599,536	136	7.8	3,499
\$75,000 under \$100,000	2,730,047	26,173,600	1,385,430	1,503,260	2.711.109	24.670.340	2.711.109	24.670.340	15.7	10.4	9.037
\$100,000 under \$200,000	3,948,233	78,794,502	1,634,006	1,487,535	3,944,114	77,306,967	3,944,114	77,306,969	20.5	14.3	19,580
\$200,000 under \$500,000	1,405,648	87,797,135	548,115	1,117,590	1,405,287	86,679,545	1,405,287	86,680,176	28.5	21.1	61,666
\$500,000 under \$1,000,000.	293,070	50,809,076	148,622	878,700	292,992	49,930,376	292,992	49,930,376	338	25 1	170,370
\$1,500,000 under \$2,000,000	28,964	13,564,404	17,348	271,774	28,959	13,292,630	28,959	13,292,690	37.1	26.7	458,938
\$2,000,000 under \$5,000,000	41,098	32,868,030	26,923	725,580	41,089	32,142,450	41,089	32,142,694	38.8	26.6	782,099
\$5,000,000 under \$10,000,000	9,470	17,399,696	6,707	376,458	9.469	17.023,239	0.469	17 023 249	40.2	20.20	1 707 508
			- KBD2	903 508	5041	20 203 676	7	20 202 810	1 0 0 0	20.02	5 703 257

\*Estimate should be used with caution due to the small number of sample returns on which it is based.

\*\*Data combined to avoid disclosure of information for specific taxpayers.

\*\*See section 4 for the definition of modified taxable income

(x) Percentage not computed.

(Z) Less than \$500.

NOTE: Detail may not add to totals because of rounding.

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

				Total income tax as a percentage of adjusted gross income	Total income tax as a percentage of adjusted gross income	isted gross income			
		Total			Under 5 percent			5 under 7 percent	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of retums	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(1)	(2)	(3)	(4)	(5)	(9)	(7)	(8)	(6)
All returns									
Total	. 89,170,499	5,746,568,751	748,017,488	25,623,726	704,159,660	20,727,723	12,800,699	531,471,399	32,186,560
Under \$5,000	1,089,039	-2,600,700	151,536	708,173	2,133,051	25,836	54,363	129,992	7,881
\$5,000 under \$10,000	4,116,242	31,995,562	780,450	3,895,945	30,107,903	641,730	142,722	1,320,906	68,992
\$10,000 under \$15,000	6,042,925	75,393,049	2,750,659	5,196,226	65,113,339	2,082,016	647,860	7,516,944	444,228
\$15,000 under \$20,000	6,304,103	110,625,566	5,404,733	2,487,759	43,308,889	1,054,032	2,890,803	49,923,480	3,000,041
\$20,000 under \$25,000.		137,029,808	8,274,086	2,059,898	46,415,168	1,144,199	617,052	13,706,322	839,115
\$25,000 under \$30,000		167.694.124	11.036.040	2,300,695	63,305,391	1,822,710	500,147	13,838,480	827,844
\$30,000 under \$40,000.		413,146,253	29,737,818	3,275,876	113,158,051	3,199,541	2,325,813	81,951,418	4,900,906
\$40.000 under \$50.000		432,975,517	34,635,213	2.366,560	105,528,785	3,066,561	1,466,879	65,624,051	3,970,966
\$50 000 under \$75.000		1.045,511,568	94,256,193	2.577.958	153,761,724	5,023,815	2,815,632	173,283,166	10,520,978
\$75.000 under \$100.000		816,206,695	84,253,116	576,137	48,316,258	1,681,260	1,111,112	93,792,985	5,755,307
\$100.000 under \$200.000		1,167,988,946	163,342,407	151,800	18,513,529	604,092	218,614	25,301,268	1,537,991
\$200,000 or more	2,533,617	1,350,602,364	313,395,237	26,698	14,497,574	381,930	9,703	5,082,389	312,310
Joint returns									
1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	90 044 046	000 000 000 0	530 440 677	40 040 604	424 432 800	12 050 860	6 442 338	363 700 125	77 076 977
10tal		3,650,753	170'074'676'	100,010,01	050,204,404	000,000,71	00017110	27.150.1000	11212121
000000		0,000,00	102,01						
\$5,000 under \$10,000		416	1,044	1 6	1 00	1 9	1	ı	1
\$10,000 under \$15,000	<del></del>	28,292	.518	3,990	267,85	816.	1 90	1 670	1 60 55
\$15,000 under \$20,000	_	750,605,61	147,453	828,979	15,173,450	000,440	1,990	34,043	0.70,1
\$20,000 under \$25,000	1,199,103	27,040,660	637,879	1,100,737	20,011,423	1 068 597	187.5	000,012	15,300
aza,uuu umaei asu,uuu		055,152,45	0.000,030	002,262,1	93,013,204	76C,000,1	500,5	20,2012	201.01
\$30,000 under \$40,000	_	123,224,610	5,323,753	1,930,544	66,927,695	1,8/0,422	1,385,384	49,317,440	2,933,460
atological under abuludu		201,510,781	567,067,01	1,032,309	020,011,20	2,017,003	343,000	42,11,13,342	25.707.0
\$50,000 under \$75,000	11,043,208	687,541,123	49,760,917	2.300,674	137,799,525	4,502,619	7,400,331	102,016,003	5,27,9,732
9/3,000 unider \$100,000	_	000,021,120,030	125 715 161	123,041	45,210,349	2007,000	907.010	24.757,869	1 474 986
\$100,000 dittel \$200,000\$200 000 or more	2,170,202	1,137,403,835	263.760.544	19.977	10.427.953	290,514	6,932	3,585,924	221,150
č									
Siligie letafits							1	0,000	
I otal	9	1,406,461,569	172,326,413	12,327,411	167,804,499	4,970,728	0,107,600	916,908,901	0,441,023
Under \$5,000		1,292,243	96,736	707,226	2,128,406	25,820	53,411	128,408	66//
\$5,000 under \$10,000		31,310,589	767,978	3,820,579	29,444,898	631,635	139,777	1,299,409	67,752
\$10,000 under \$15,000	_	72,157,924	2,665,847	4,962,572	62,089,900	2.013,246	990,850	7,402,050	437,503
\$15,000 under \$20,000		86,479,692	4,902,062	1,317,010	22,205,540	/5/,014	2,761,258	47,707,411	2,864,476
\$20,000 under \$25,000	_	97,186,622	7,036,792	552,866	12,354,616	335,850	505,929	11,159,157	688,172
\$25,000 under \$30,000		101,876,149	8,546,665	357,086	9,736,154	296,414	287,380	7,897,916	474,773
\$30,000 under \$40,000	6,031,373	208,741,446	19,881,864	327,070	11,081,871	356,616	426,024	14,583,927	808'988
\$40,000 under \$50,000	3,647,015	162,555,886	18,631,452	135,498	6,044,904	197,014	158,098	6,967,314	421,749
\$50,000 under \$75,000	4,270,619	255,839,401	34,872,099	96,112	5,521,313	176,724	113,169	6,437,909	393,473
\$75,000 under \$100,000	<u>+</u>	108,401,811	16,867,515	31,308	2,682,077	68,593	13,426	1,195,393	70,111
\$100,000 under \$200,000		122,696,779	21,533,660	15,552	2,056,182	54,453	7,710	980,705	58,970
\$200,000 or more	283,169	157,923,027	36,523,744	4,532	2,458,637	57,350	2,208	1,140,719	69,443
Footnotes at end of table.									

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued (All figures are estimates based on samples-money amounts are in thousands of dollars)

Number 1				ימים וויכטוויים ופין פא פ ליבו רבוויים לב מין פתלת אינים לו האא וויכרנייים בכיוויים בכי	,		
Mumber of returns gross income less defact  (10) (11)  ms 22,301,674 1,134,052,768 49,064 162,897 178,281 2,499,789 111,019 17,133,846 3,354,356 3,354,356 17,149,1709 17,133,846 3,354,356 17,019 17,133,846 3,354,356 17,133,846 17,134,846 17,1	7 under 10 percent		10 under 12 percent			12 under 15 percent	
10,000  10,000  11,000	Adjusted gross income less deficit	tax Number of retums	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
22,901,674 1,134,052,768 97,3 40,064 19.064 162,887 162,887 2,907,89 11.019 17,133,646 11.3 1.354,356 75,440,530 6.1 3.354,356 75,440,530 6.1 3.354,356 75,440,530 6.1 3.354,356 75,440,530 6.1 3.354,356 75,440,530 6.1 3.354,356 75,440,530 6.1 3.354,356 75,440,530 6.1 3.354,356 75,440,530 75,440,540,540,540,540,540,540,540,540,54	(11)	(13)	(14)	(15)	(16)	1471	18)
22,901,674 1,134,022,768 97.3   49,064 162,887   56,073 1,292,789 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1							
#9,064 #9,064 #9,064 #9,064 #9,064 #9,064 #9,089 #9,189 #9	1,134,052,768 97,3	10.2	671,175,961	73,122,666	9,163,466	839,229,474	113.289.363
76,073 404,193 113 113 113 113 113 113 113 113 113	162,887		-18.208	1,920	15.885	17,465	2,213
178.981 2.499.789 1 178.981 17.433.846 1.3 3.354.366 75.440.530 6.1 3.203.345 88.255.140 8.0 2.527.094 87.800.511 7.5 2.845.286 128.151.067 10.5 5.881.844 36.0329.982 31.2 5.887.122 254.635.776 2.16 882.722 254.635.776 1.0 3.17.09 17.728.774 1.5 3.17.09 17.728.774 1.5 3.203.385 15.883.377 2.6 3.203.385 15.883.377 2.6 3.203.355 15.883 1.3 3.221.691 2.407.722 1.2 3.221.691 2.407.722 1.2 3.221.691 2.407.722 1.2 3.221.691 2.407.722 1.2 3.221.691 2.407.722 1.2 3.221.691 2.602.296 2.3 3.365.7 19.92.474 1.3 3.368.311 3.365.7 19.92.474 1.3 3.365.7 19.92.474 1.3 3.365.7 19.92.474 1.3	404,193		*26.603	2.819	1.905	12.390	1,653
ms  10,133,846 11,019 17,133,846 11,33,345,356 17,440,530 17,527,094 18,282,140 17,527,094 18,842,286 18,844 18,842,365 11,480,273 11,709 17,728,774 11,911 180,385 11,686,818 17,1088 10,139,956 180,018 180,	2,499,789		•148,870	16.907	16.934	.66.569	808'8.
3.354.356 75,440,530 6.1 3.203.345 88,285,140 8.0 2.452.094 87,800.511 7.5 2.845.286 128,131.067 10.5 5.841.844 360,329.992 31.2 5.987.122 254,635,776 21.9 89.782 101,490,273 8.9 10,471,193 741,491,709 63.5 1,586.818 72,058,347 5.7 1,911 6,915,035 5.7 1,586.818 72,058,347 5.7 2,978.920 37,994,777 26.6 2,870.018 24,775,990 25.2 49.064 404,193 17,1088 72,407,722 17,088 72,407,722 17,088 72,407,722 17,088 72,407,722 17,088 72,407,722 17,088 72,407,722 17,088 72,407,739 72,405,206 25,800,083,71 17,088 72,407,739 72,405,206 25,800,083,71 17,088 72,407,739 72,405,206 25,800,083,71 17,088 72,407,4097 72,405,206 25,800,083,71 17,088 72,407,722 17,207,722 17,088 72,407,4097 72,405,206 25,800,083,71 17,088 72,407,4097 72,405,206 25,800,092,474 17,307,307 72,405,206 20,4767 73,319 3,34,657 74,405,307 72,405,206 22,474 17,307 72,474 17,307	17,133,846	-8.681	*155,850	16,701	1.945	37,943	197,4
2.203.345 88.285,140 8.0 2.557.094 87.800.511 7.5 2.845.286 128,151.067 10.5 2.845.286 128,151.067 10.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.5 31.709 17,728,774 1.7 31.70,722 11,739,74 1.7 31.70,732 11,739,74 1.7 31.70,88 11,72,732 11,739,74 1.7 31.709 17,739 17,739 17,739 17,739,74 1.7 31.709 17,739 17,739 17,739 17,739,74 1.7 31.709 17,739 17,739 17,739 17,739,74 1.7 31.709 17,739	75,440,530	60.363	1,387,972	144.683	956.	*23,863	3,531
## 17.50.5.1.0	88,285,140	75.366	2,083,561	227,099	3.517	.99,633	*12,480
10,471,193  10,471,193  10,471,193  10,471,193  10,471,193  10,471,193  10,471,193  10,471,193  10,471,193  10,491,709  10,491,709  10,491,709  10,491,709  10,491,709  10,491,709  10,491,709  10,491,709  10,491,709  10,491,491  10,491  10	87,800,511	3,569,246	124,119,083	13,302,511	151,718	5,893,993	728,389
mis  10,471,193  11,709  11,728,774  11,728,774  11,728,774  11,911  10,471,193  11,728,774  11,911  10,471,193  11,191  11,728,774  11,1911  11,728,774  11,1911  12,50,651  12,98,324  13,56,035  14,978,920  14,978,920  14,978,920  14,978,920  14,978,920  14,978,920  14,978,920  14,978,920  14,978,920  14,978,920  14,978,920  14,978,920  14,964  16,382,907  17,1088  17,1088  16,382,907  17,383,008,371  17,1088  16,382,907  17,384,397  17,385,270  17,385,270  17,385,270  17,385,270  17,385,270  17,385,270  17,385,270  18,992,474  17,331	128,151,067	828.921	36,702,515	4,023,188	2,130,129	95,534,248	12 696,268
ms 10,480,273 5.18 2.18 31,709 17,728,774 1.5 11,491,709 631,5 11,5 11,5 11,5 11,5 11,5 11,5 11,5	360,329,982	2,155,013	139,739,011	14.581,131	1,834,987	109,339 441	14,581,615
10,471,193 17,728,774 1,5 1,1 1,1 1,1 1,1 1,1 1,1 1,1 1,1 1,1	254,635,776	2.074.235	177,953,051	19,612,798	1,802,259	161,213,295	21,287,342
10,471,193	101,480,273	1,378,628	164,919,074	18,272,241	3,103,290	397,715,908	54,080,291
10,471,193 741,491,709 63,5  10,471,193 741,491,709 63,5  10,49,89,20 77,98,90 20,90,94,777 26,60,10,007 244,775,890 20,90,107,108 10,139,956 16,382,907 12,40,604 19,064 19,064 16,382,907 12,361,609,109,109,109,109,109,109,109,109,109,1	17,728,774	33,580	23.922.162	2,620,668	121,913	69,274,732	9.581,883
10,471,193 741,491,709 63,5							
- 1,1911 6,915,035 5.7 1,911 1,911 1,75,051 1 180,385 1,586,818 17,088,347 26,915,035 1,919,054 177 26,615,035 1,919,054 177 26,615,035 1,919,054	741,491,709	4,552,426	428,444,633	46,755,263	4,374,001	554.225,773	74,752,583
- "1.91" "55.051 180.385 1,586.818 1,586.818 2,97.215 2,870.071 2,4775.890 20.90 30.083.71 25.873 13.657.368 1,11,088 1,71,088 1,71,088 1,71,088 1,71,088 1,71,088 1,71,089 1,739.370 1,393.70 1		1	1	ı	1		
	1	1	1	1	ı	1	ı
- 1.911 195.051	1	1	1	ı	1	t	ı
1,1911	1	ı	ı	t	ı	1	1
19.385 6.915,035 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5.5 5	-	ı	:	ı	1	ſ	ı
190.385 6.915,035 6.915,035 6.915,035 1.5868.18 72.088.347 2.668.347 2.97.094.777 2.088.347 2.97.094.777 2.08.347 2.06.99.004 2.07.994.777 2.06.99.004 2.09.992.474 2.09.992.474 2.3.399 2.3.3.3.3.3.3.3.3.3.3.3.3.3.3.3.3.3.3.3	*55,051	1	1	1	ı	1	ı
ums  1,566.818 72,058,347 72,058,347 72,058,347 72,058,347 72,058,347 72,058,347 72,058,347 72,058,347 72,058,347 72,058,347 72,057,358 72,057,722 870,018 16,382,907 72,405,206 3,008,371 72,405,206 72,407,722 870,018 72,405,206 73,221,691 72,405,206 73,008,371 72,405,206 72,407,722 870,018 870,018 870,018 870,018 871,43,97 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,397 76,31,319	6,915,035	t	ı	1	'n	*116	*15
Ums  10.139.956  28.70.71  25.873  13.567.368  10.139.956  10.139.956  291.247.590  25.24  10.139.956  291.247.590  25.24  171.088  16.382.907  171.088  16.382.907  173.083.71  3.21.691  2.407.722  173.083.71  3.21.691  2.407.722  173.32.707  3.23.4657  5.2487  5.2487  5.2487  5.2487  5.2487  6.44.193  7.436.206  5.8  3.04.767  5.2486.206  5.8  3.04.767  5.2486.206  5.8  3.04.767  5.2486.206  5.8  3.04.767  5.2487  7.35.248  7.35.244  7.35.343.657  13.365.414  13.31	72,058,347	•7.773	*366.522	*39,058	ε,	.150	*19
Urns  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,956  10,139,139  11,088  10,132,907  11,088  10,132,907  11,088  10,132,907  11,088  10,133,107  11,33,109  11,33,109  12,33,1657  13,365,1413  13,365,1413	307,994.777	1,289,571	88,392,537	9,220,887	7.276	521,543	68,700
Ums  10,139,956  25,873  13,567,368  1,1  25,873  10,139,956  291,247,590  25,247,590  25,247,590  25,247,590  25,247,590  25,247,590  25,247,590  25,247,722  25,	244,775,890 2		163,876,514	18.040.261	1.338.079	121.739,225	15,836,162
UTINS  10,139,956  291,247,590  25,240,133  171,088  2,407,722  870,018  16,382,907  1,235,270  1,735,270  1,735,270  2,21,691  2,407,722  1,735,270  2,407,722  1,735,270  2,407,722  1,735,270  2,407,722  1,735,270  2,407,777  2,408,297  1,335,270  2,408,247  1,331,657  1,336,1413	96,125,241	1,321,163	158,036,632	17,508,224	2,924,941	376,035,995	51,122,950
10,139,956 291,247,590 25,2 49,064 162,887 26,073 171,088 2,407,722 12,870,018 16,382,907 12,382,907 12,382,907 17,436,206 5,582,008,371 82,714,397 76 17,352,70 59,213,707 5,286,7,707 19,992,474 17,319 13,319	13,567,368	28,682	17,772,427	1,946,833	103.699	55,928,744	7,724,738
10,139,956 291,247,590 25.2 49,064 162,887 26,073 171,088 2,407,722 172 173,231,001 16,382,907 17,332,207 17,332,207 17,332,207 17,332,207 17,332,207 17,332,207 17,332,207 17,332,207 17,333,657 19,992,474 17,333,661,413 13							
49.064 162.887 56.073 404.193 171.088 2,407.722 172.8870.018 16.382.907 172.8870.018 16.382.907 172.8870.018 17.436.206 5.6870.018 17.436.206 5.6870.018 17.436.206 5.6870.018 17.436.206 5.6870.018 17.436.206 5.6870.018 17.436.206 5.3870.018 17.436.206 5.2870.018 17.436.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 17.446.206 5.3870.018 1	291,247,590	4,854,638	198,663,730	21,555,426	4,132,984	235,289,211	31,817,694
56.073 404.193 171.088 2,407.722 172 173.088 16.382.907 172 173.083.71 17.4397 17.4397 17.435.270 59.213.707 5.2 604.767 26.822.296 2.3 343.657 19.992.474 1.7 3	162,887	.5,597	*18,208	1,920	.5.885	17,465	*2,213
171,088 2,407,722 870,018 16,382,907 1, 3,221,681 72,436,206 5, 3,008,371 82,744,397 7, 1,735,270 59,213,707 5, 604,767 26,892,296 2, 343,657 19,992,474 1,	404,193	*2,945	*26,603	2.819	1.905	•12,390	1.653
870,018 16,382,907 1. 3,221,691 72,436,206 5, 3,008,371 82,714,397 7, 1,735,270 59,213,707 5, 604,767 26,692,296 2, 343,657 19,992,474 1.	2,407,722	•10,732	*148,870	16,907	14.934	.66,559	.8.908
3.221,691 72,436,206 5, 3,008,371 82,714,397 7, 1,735,270 59,213,707 5, 604,767 26,692,296 2,343,657 19,992,474 1,	16,382,907	.4.762	*82,605	.9.290	1,905	.37,232	4.705
3,008,371 82,714,397 7, 1,735,270 59,213,707 5, 604,767 26,692,296 2, 343,657 19,992,474 1, 43,319 3,661,413	72,436,206	50.404	1,169,773	121,193	*952	.23,795	3,521
604.767 56.692.296 2. 604.767 26.692.296 2. 343.657 19.992.474 1. 43.319 3.661.413	82.714.397	52,630	1,456,385	157,540	1.637	.46,557	6.079
604.767 26.692.296 2. 343.657 19.992.474 1. 43.319 3.661.413	59.213,707	3,406,013	118,519,186	12,701,207	132,972	5,196,959	635,940
343.657 19.992.474 1. 43.319 3.661.413	26.692.296	681,174	30,050,119	3,319,108	2,045,762	91,769,572	12,198,601
43,319 3,661,413	19,992,474	507,721	29,798,380	3,299,883	1,524,643	89,751,850	12,277,362
	3,661,413	88,611	7,425,068	828,458	289.874	24,578,418	3,409,194
31,507 3,886,558	3,886,558	39,519	4,850,953	539,113	106,326	13,280,409	1,809,343
5,133 3,292,830 280,852	3.292,830	4,529	5.117,578	557,987	16,190	10,508,006	1,460,175

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income

--Continued
(All figures are estimates based on samples-money amounts are in thousands of dollars)

			<b> </b>	Total income tax as a percentage of adjusted gross income—continued	rcentage of adjusted	gross income-continue	אַ		
		15 under 17 percent			17 under 25 percent			25 under 30 percent	
Size of adjusted gross income	Number of retums	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of retums	Adjusted gross income less deficit	Total income tax
	(40)	(00)	(53)	(23)	(23)	(20)	(26)	(36)	(76)
All returns	(61)	(07)	(12)	(77)	(63)	(52)	(63)	(52)	((2)
Total	3.804.255	463.527,617	73,917,136	3,755,373	835,017,403	169,861,696	543,805	352,929,346	96,519,888
Under \$5,000.	7,959	21,971	-3,484	-2,857	*10.252	1,940	1		1
\$5,000 under \$10,000	*3,934	.27,190	*4,342	906'8.	*67,421	*14,870	*2,615	*18,208	£,099
\$10,000 under \$15,000	ı	ı	ı	3,810	*42,825	966'8.	ı	ı	1
\$15,000 under \$20,000.	-952	*14,506	2,414	1,947	*33,158	6,769	ı	1	1
\$20,000 under \$25,000	1,077	*22,458	*3,553	.347	77.977	1,767	1	1	ı
\$25,000 under \$30,000	- 2.	-158 401	-24 900	.1954	488. 488.	861.	, 1	ŧ I	1 1
\$40,000 under \$50,000	22.806	1.087.632	171211	*5.737	-261,445	-51,078	£.	151	.38
\$50,000 under \$75,000	1,438,661	86,897,111	13,825,625	318,896	22,025,089	3,875,333	-934	168,751	.18,386
\$75,000 under \$100,000	371,893	31,451,995	5,029,302	562,395	48,767,721	9,045,332	198	*15,387	13,960
\$100,000 under \$200,000	1,761,650	249,449,515	39,744,989	1,366,137	208,556,235	39,468,232	7,921	1,391,710	367,841
\$200,000 or more	190,962	94,396,749	15,107,317	1,482,354	555,180,361	117,375,102	532,135	351,435,139	96,124,564
Joint returns									
Total	1,688,655	297,717,086	47,454,737	2,018,169	606,065,695	124,401,286	417,133	292,766,595	80,063,480
Under \$5,000	ı	1	1	1	1	1	1	1	1
\$5,000 under \$10,000	ı	t	ı	t	1	1	1	ı	1
\$10,000 under \$15,000.	1	1	1	1	1 -	ı	1	1	ı
\$15,000 under \$20,000	1	ı	ı	*41	.743	130	ı	ı	ı
\$20,000 under \$25,000	ı	ı	1	\ <del>4</del>	//61/	1,76/		t	1
\$25,000 under \$30,000	,	1	1	1 961	920 29.	-12 056	1 1		
\$50,000 under \$50,000.	1 1	1 1	. 1	026.	*37,386	.7,320	. t.	*151	*36
\$50,000 under \$75,000.	•118	*8.220	1,316	-45	*3,225	.603	L.	.509	-131
\$75,000 under \$100,000.	6.403	602,030	96,946	584	55,869	026'6	•198	*15,387	13,960
\$100,000 under \$200,000.	1,511,018	219.038,470	34,836,085	697,637	118,050,008	21,467,743	1,343	242.944	62,599
\$200,000 or more	171,116	78,068,365	12,520.391	1,316,634	487,846,551	102,901,698	415,583	292,507,605	79.991,751
Single retums									
Total	1,900,934	143,263,303	22,865,443	1,526,270	190,562,085	37,645,261	95,681	44,445,357	12,154,832
Under \$5,000	7,959	721,971	3,484	.2,857	10.252	1,940	1 1	1 000	1 00
\$5,000 under \$10,000.	φςρ.ς.	061,72	242,4	0,500	175,10	4,070 600 %	610,2	0.200	600,0
\$15.000 under \$20.000	*952	-14.506	*2.414	1.906	*32.415	6:639	1	ı	1
\$20,000 under \$25,000	1,077	.22,458	*3,553	1			ı	ı	1
\$25,000 under \$30,000	'	1	1	-31	988.	.198	1	1	1
\$30,000 under \$40,000.	74.013	*145,418	*22.801	to	85.	.23	1	1	1
\$40,000 under \$50,000	19.855	948,696	148,359	*1.854	*82,600	-15,909	ı	1	1
\$50,000 under \$75,000	1,382,277	83,350,719	13.261,189	301,165	20,845,672	3,661,242	.227	-68.243	18,255
\$75,000 under \$100,000	276,679	23.312.400	3.738.964	525,710	45,544,057	8,436,159	1 3	1 1	1 60
\$100,000 under \$200,000	185.634	12,609,252	3,654,806	552.691	74,309,050	14,839,513	3,104	556,275	11.987.484
	300,11	12,000,00	700,020,2	2.					
Footnotes at end of table									

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income --Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

				Total income tax as a percentage of adjusted gross income-continued	rcentage of adjusted	as a percentage of adjusted gross incomecontinued	ρέ		
		30 under 50 percent		¥	50 under 100 percent			100 percent or more	
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
	(28)	(59)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns									
Total	113,136	219,384,010	70,380,799	2,372	588,476	371,667	258,686	4,967,364	294,602
Under \$5,000	ı	1	ı	:	;	I	255,141	-5,094,527	95,368
\$5,000 under \$10,000	656.	*8,887	2,684	+	+	+-	+	+	+
\$10,000 under \$15,000	*382	*4,724	*2,192	ı	1	1	ţ	1	1
\$15,000 under \$20,000	-952	.17,059	.5,308	+	+	+	+	+	+
\$20,000 under \$25,000	*952	*20,618	*6,321	+	+	+	+	<b>⊹</b> −	+
\$25,000 under \$30,000.	1,992	*54,154	17,600	ı	1	;	*66	*26,881	*38,151
\$30,000 under \$40,000	1	;	1	+-	+-	+	+	<b>+</b>	+
\$40,000 under \$50,000	9.	*281	.88	+	+	+	+-	+	+
\$50,000 under \$75,000	•939	•63,619	•19,233	*53	*3,418	*2,129	4.	•256	*484
\$75,000 under \$100,000	.692	*55,932	19,998	*41	*3,524	*1,898	6,	•771	*791
\$100,000 under \$200,000	2,228	385,856	142,529	1,702	*274,262	*182,257	•12	1,316	.2,366
\$200,000 or more	104,032	218,772,881	70,164,845	524	306,484	184,895	9.	*5,120	*10,533
Joint returns					_				
Total	02 420	477 737 007	56 034 404	770	707 707	00000	00.00	70000	***
Under & 5 000	071.00	106,101,111	10+1106100	<del>1</del>	604, 164	700'607	76,037	-3,426,264	236,317
65 000 under 610 000	1 9	1 50	1 20	۱ +	1 +	! 4	10,123	CC 1'0CC'C-	570,00
610 000 under 616 000	р	6	C7	-	<b>-</b> -	-	-	-	-
616 000 under #10,000	ı	1	1	1 +		: +	1 -	; -	. •
600 000 under \$20,000	ı	;	;	<b>⊢</b> +	<u>-</u> -	<u> </u>	_	<b>-</b> -	<b>.</b>
\$20,000 under \$20,000	1	:	:	<b>-</b>	<b>-</b> -	<u> </u>	<b>→</b> 000	100 900	+ 25.00
900000000000000000000000000000000000000	'	1	1				000	100,02	
\$50,000 under \$50,000	ب ۱	*281	! œ	<b>-</b> +	<b>⊢</b> +	- +	<b>⊢</b> +	<b>→</b> +	+
\$50 000 under \$75 000	,	609.	• • • • • • • • • • • • • • • • • • • •	- 64	- 077 0	- 00 - 00		930.	707.
\$75.000 under \$100.000	.684	.55.312	672 01.	, r	3,410	*310	r ç	220	.707
\$100,000 under \$200,000.	1.512	271.642	99 420	+	+	+	· +	+	+
\$200,000 or more	81,210	177,410,034	56,811,968	-	+	+-	- +-	- +-	. +-
Single returns									
Total	21.998	29.391.450	9 488 204	*415	*86 995	*80 393	95.821	-1 192 966	45 985
Under \$5,000		1	1	! '	1	}	95.622	-1.195.355	40.671
\$5,000 under \$10,000	*952	*8,826	.2,659	+	+	+	+	+	+
\$10,000 under \$15,000	ı	ı	ı			. 1	. 1	. 1	. :
\$15,000 under \$20,000	.952	.17,059	*5,308	+	+	+	+-	+	+
\$20,000 under \$25,000.	*952	*20,618	*6,321		:	1	1	. 1	. 1
\$25,000 under \$30,000	*952	*23,854	*7,853	;	ı	ı	ı	ı	•
\$30,000 under \$40,000	:	ı	ı	<b>\$</b>	.280	161	ı	1	1
\$40,000 under \$50,000	:	1	:	+-	+	+-	+-	+	+
\$50,000 under \$75,000	*927	*62,842	*18,951	. 1	1	. 1	. 1		. 1
\$75,000 under \$100,000	ı	;	1	*35	*2,985	1,516	1	ı	i
\$100,000 under \$200,000	*614	*98,263	*36,233	+	+-	+	+-	+	+-
\$200,000 or more	16,647	29,159,988	9,410,879	+	+	+-	+	+	+
* Estimate should be used with caution due to the small number of sample retu	o to the emall number	u ao campo olombo je	pood of the dollars and son						

Estimate should be used with caution due to the small number of sample returns on which it is based.
 Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in appropriate totals.
 NOTE: Detail may not add to totals because of rounding.

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income (All returns are estimates based on samples-money amounts are in thousands of dollars)

	Number of returns (2) 41,091,029 4,568 64,723 996,411 1,940,085 3,479,386 4,146,800 3,631,465 5,509,367 4,643,842 7,612,197 4,745,859 3,385,784 6,68,788	Amount (3) 41,995,756 2,848 1,502 86,853 398,381 1,226,764 2,371,509 2,893,291 5,002,697 4,931,676 9,384,323	Child cree  Number of returns  (4)  (4)  6,313,297  106  71,415  303,172  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297  450,297	Child care credit Amount (5) (5) 3,206,890 -181 -93 13,073 96,236
4. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	Number of returns (2) 41,091,029 4,568 64,723 996,411 1,940,085 3,479,396 4,146,800 3,631,465 5,509,367 4,643,842 7,612,197 4,745,859 3,385,784 6,83,842	(3) 41,995,756 2,848 1,502 86,853 398,381 1,226,764 2,371,509 2,893,291 5,002,697 4,931,676 9,384,323	Number of returns (4) (5,313,297 106 71,895 77,415 303,172 450,297 432,091 779,750 694,704	(5) 3,206,890 1181 -93 13,073 96,236
7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	41,091,029 4,568 64,723 996,411 1,940,085 3,479,396 4,146,800 3,631,465 5,509,367 4,643,842 7,612,197 4,745,859 3,385,784 658,748	(3) 41,995,756 2,848 1,502 86,853 398,381 1,226,764 2,371,509 2,893,291 5,002,697 4,931,676 9,384,323	(4) 6,313,297 106 71,895 77,415 303,172 450,297 432,091 779,750 694,704	3,206,890 1,181 13,073 96,236
1001 1001	41,091,029 4,568 64,723 996,411 1,340,085 3,479,396 4,146,800 3,631,465 5,509,367 4,643,842 7,612,197 4,745,859 3,385,784 6,587	41,995,756 2,848 1,502 86,853 398,381 1,226,764 2,371,509 2,893,291 5,002,697 4,931,676 9,384,323	6,313,297 106 1,895 77,415 303,172 450,297 432,091 779,750 694,704	3,206,890 *181 *93 13,073 96,236
8. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	4,568 64,723 996,411 1,940,085 3,479,396 4,146,800 3,631,465 5,509,367 4,643,842 7,612,197 4,745,859 3,385,784 6,587,48	2,848 1,502 86,853 398,381 1,226,764 2,371,509 2,893,291 5,002,697 4,931,676 9,384,323	- 1.1895 77.415 303.172 450.297 432.091 779.750 694.704	
2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1	64,723 996,411 1,940,085 3,479,396 4,146,800 3,631,465 5,509,367 4,643,842 7,612,197 4,745,859 3,385,784 658,748	1,502 86,853 398,381 1,226,764 2,371,509 2,893,291 5,002,697 4,931,676 9,384,323	-1,895 77,415 303,172 450,297 432,091 779,750 694,704 1,454,840	
2011 6 8 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	996,411 1,340,085 3,479,396 4,146,800 3,631,465 5,509,367 4,643,842 7,612,197 4,745,859 3,385,784 688,748	86,853 398,381 1,226,764 2,371,509 2,893,291 5,002,697 4,931,676 9,384,323	1,895 77,415 303,172 450,297 432,091 779,750 694,704 1,454,840	•93 13,073 96,236
2.4.1.	1,940,085 3,479,396 4,146,800 3,631,465 5,509,367 4,643,842 7,612,197 4,745,859 3,385,784 688,748	398.381 1,226,764 2,371,509 2,893,291 5,002,697 4,931,676 9,384,323	77,415 303,172 450,297 432,091 779,750 694,704 1,454,840	13,073
9.9 9.9 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0	4,146,800 3,631,465 5,509,367 4,643,842 7,612,197 4,745,859 3,385,784 658,748	2,371,509 2,893,291 5,002,697 4,931,676 9,384,323	450,297 432,091 779,750 694,704 1,454,840	
88.89 9.99 8.99 8.99 8.99 8.99 8.99 8.9	3,631,465 5,509,367 4,643,842 7,612,197 4,745,859 3,385,784 658,748	2,893,291 2,893,291 5,002,697 4,931,676 9,384,323	432.091 779,750 694,704 1,454,840	220 144
13,92 10,44	5,509,367 4,643,842 7,612,197 4,745,859 3,385,748 658,748	5,002,697 4,931,676 9,384,323	779,750 694,704 1,454,840	245.746
8,8 8,9 9,9 8,9 8,9 8,9 8,9 8,9 8,9 8,9	4,643,842 7,612,197 4,745,859 3,385,748 658,748	4,931,676 9,384,323	694,704 1,454,840	485,180
7. 45. 66. 67. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7. 7	7,612,197 4,745,859 3,885,784 658,748	9,384,323	1,454,840	338,911
\$ 6 8 F	4,745,859 3,385,784 658,748		•	730,375
6 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	3,385,784 658,748	6,004,621	1,021,338	495,190
56' 88 88	658,748	3,591,666	927,293	481,586
66.88		1,699,502	149,900	77,088
888	44.901	532.675	4.	***
888	19,386	335,113	:	:
. 66 8 8 5	30,289	896,347	;	:
65 88 88 	7,681	486,138	# :	:
88,92	4.528	1,018,613	*	*
. ώ <u>;</u>	28,600,153	32,979,712	4,496,403	2,216,247
	1,307	2,176	•106	181
	46,089	277	ı	ı
	282,329	28,181	1	ı
-	795,113	110,759	1 700	1 100
	840,136	112,222	3,981	C60'7
	1,224,640	494,064	*4,934	1,691
\$23,000 under \$30,000	1,492,313	1,143,303	97,125	45,538
:	3 951 075	3.824.140	521.364	226,113
	7,315,935	8,792,250	1,384,358	988'089
\$75,000 under \$100,000	4,701,332	5,845,653	1,009,337	489,752
<del></del> -	3,379,412	3,531,144	926,923	481,510
\$200,000 under \$500,000	658,060	1,672,066	149,872	77,075
	106,725	3,248,781	**	**
	12,490,877	9,016,043	1,816,894	990,642

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued
(All returns are estimates based on samples-money amounts are in thousands of dollars)

Credif for the count   Number of Annount   N						Tax credit	Tax creditscontinued	1			
Number of language of the fundament of the fundamen	Size of adjusted gross income	Credit elderly an	for the d disabled	Child t	ax credit	Edu	ation edit	Retiremer	nt savings ion credit	Adoptio	n credit
123147   20,254   22,046,025   72,981,165   5,642,966   5,220,688   1,024,394   55,980   5,9		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
113147   200.257   25.672.344   22.786.025   17.286.186   5.246.666   5.246.		(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
21,720 1,181	All returns, total	123,147	20,257	25,672,254	22,788,025	7,298,185	5,842,966	5,296,688	1,034,394	63,980	348,793
1,000,000   1,00	No adjusted gross income.	83	51	4,091	2,034	309	420	•36	*32	1	I
Section   13.544	\$1 under \$5,000.	ı	I	096.	*83	*2,339	*58	ı	ı	,	I
7.794	\$5,000 under \$10,000	21,720	1,681	*3,086	*320	125,322	15,393	52,725	5,671	ı	ı
7.954	\$10,000 under \$12,000.	37,091	3,587	1,673,657	507,708	661,880	387,577	666,654	108,085	1 1	!!
	\$20,000 under \$25,000	*7,954	*1,424	2,235,008	1,132,208	593,593	428,163	1,064,176	210,371	ı	:
1.00	\$25,000 under \$30,000	1	1	2,296,293	1,496,585	666,822	534,322	674,969	214,487	*948	*316
55.00 10.135 (5.32.0) 5.375.01 1.00.545 (5.15.0.74 1.124.13) 1.124.14 (5.10.0.14 1.124.13) 1.124.14 (5.10.0.14 1.124.13) 1.124.14 (5.10.0.14 1.124.13) 1.124.14 (5.10.0.14 1.124.13) 1.124.14 (5.10.0.14 1.124.13) 1.124.14 (5.10.0.14 1.124.13) 1.124.14 (5.10.0.14 1.124.13) 1.124.14 (5.10.0.14 1.124.13) 1.124.14 (5.10.0.14 1.124.13) 1.124.14 (5.10.0.14 1.124.14) 1.124	\$30,000 under \$40,000.	ı	I	3,789,479	3,173,965	1,183,027	1,003,864	1,282,370	204,916	.5.207	*4.202
17,001	\$50,000 under \$75,000	1 1	1 1	6,080,919	6,707,092	1,578,685	1,570,754	100,462,1	13,020	17,654	68,097
1, 2, 1, 1, 2, 2, 1, 2, 2, 1, 2, 2, 1, 2, 2, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	\$75,000 under \$100,000	ı	ı	3.664.932	4.189.106	1.040.943	943.523	ı	1	17.501	92.380
67,046 10,122 17,338,044 17,680,764 5,362,671 4,424,243 3,445,876 579,195 33,056 17,100 17,10	\$100,000 under \$200,000	1	I	**2,166,409	*2,067,996	25,263	1,424	1	1	18,797	177,468
67,046 10,122 17,338,044 17,890,764 5,362,671 4,424,243 3,445,878 573,195 33,056 1,057 95,33 11,095 1,	\$200,000 under \$500,000	i	1	:	:	1	!	!	ı	۷.	•51
67,046 10,122 17,338,044 17,690,764 5,362,671 4,424,243 3,445,876 579,195 33,056 7,046 10,122 17,338,044 17,690,764 5,362,671 4,424,243 3,445,876 579,195 33,056 7,195 71,791 7,105		I	I	ı	ı	ı	ı	t	t	.10	••20
67,046 10,122 17,338,044 17,690,764 5,362,671 4,424,243 3,445,878 579,195 33,056	\$1,000,000 under \$1,500,000 \$1,500,000 under \$2,000,000	1 1	1 1	t I	1 1	۱ ۱	1 1	' '	. 1	1:	!:
67,046         10,122         17,338,044         17,680,764         5,362,671         4,424,243         3,445,876         579,195         33.056           75         51         1,045         1,556         236         336         115         114	\$2,000,000 under \$5,000,000	1	ı	1	ı	1	1	ı	1	1	ı
67,046         10,122         17,338,044         17,690,764         5,362,671         4,424,243         3,445,878         579,195         33,056           75         51         1,045         1,556         236         305         '15         '14            953         '10         '40         '32         '4,336         '332         '1,993         '163            22,162         5,867         '382         '382         183,475         44,757         124,333         32,408            22,162         5,867         '382         '43,36         44,757         124,333         32,408            86,524         66,572         16,244         304,222         140,015         369,756         47,031            1,124         66,542         462,302         390,122         316,570         266,554         69,017            -         2,203,239         1,890,98         695,86         695,874         1,148,88         1,124,168         192,860         1,148           -         -         2,705,461         2,718,063         711,164         571,781         1,124,168         192,860         1,693,80           -	\$5,000,000 under \$10,000,000	:	1	ŧ	ı	t	t	ı	ı	:	:
67,046         10,122         17,338,044         17,680,764         5,362,671         4,424,243         3,445,878         579,195         33,056           75         51         1,045         1,566         236         305         **15         **14         ***           ***<	\$10,000,000 or more	ı	1	:	:	ı	ı	ŧ		1	1
75         51         1,045         1,556         236         305         *15         *14	Taxable returns, total	67,046	10,122	17,338,044	17,690,764	5,362,671	4,424,243	3,445,878	579,195	33,056	169,417
-         -	No adjusted gross income	75	51	1,045	1,556	236	305	*15	•14	ı	ı
'953         '10         '40         '32         '4,336         '32         '1,993         '163         -           28,162         5,967         '382         '382         '382         '4,336         '1,993         '163         -           31,230         3,038         24,757         15,244         304,222         140,015         369,755         47,031         -           *6,625         '1,057         92,742         65,779         353,153         263,870         605,171         85,478         -           *6,625         '1,057         92,742         65,779         360,986         699,18         963,384         152,233         '2,359           ************************************	\$1 under \$5,000	ı	ì	9.	•13	ı	ı	ī	t	1	ı
28.162         5.967         *382         *382         *193.475         44.757         *124.383         *32.408         -           31.230         3,038         24,757         15,244         304,222         140,015         369,755         47,031         -           *6,625         *1,057         92,742         65,779         353,153         263,870         605,171         85,478         -           *6,625         *46,302         390,012         316,570         266,554         690,17         -         2,359           ****         <	\$5,000 under \$10,000.	*953	•10	.40	*32	*4,936	*332	•1,993	*163	ı	ı
6,625         1,057         92,742         65,779         353,153         263,870         606,171         85,478         —           -         -         -         -         2,203,239         1,629,181         850,386         669,517         86,554         680,177         85,478         —           -         -         -         2,203,239         1,629,181         850,386         669,518         953,840         152,233         2,359           -         -         2,705,461         2,718,063         711,164         571,781         1,124,168         192,850         1,348           -         -         5,843,968         6,397,310         1,498,018         1,462,160         —         6,289           -         -         3,636,892         4,137,012         1,031,357         933,529         —         -         6,066           -	\$10,000 under \$15,000 \$15,000 under \$20,000	28,162	5,967	*382	15 244	193,475	44,757	124,383	32,408 47 031	1 1	
	\$20 000 under \$25 000	*8 A2A	*1.057	92 742	65 770	353 153	263.870	605 171	85.478	1	
- 2,203,239	\$25,000 under \$30,000	1000	100	666.542	462.302	390.012	316,570	266,554	69.017	:	
2,705,461 2,718,083 711,164 571,781 1,124,168 192,850 19,895,814 1,895,814 1	\$30,000 under \$40,000.	1	ı	2,203,239	1,829,181	986'058	689,518	953,840	152,233	*2,359	-1,281
- 5,843,968 6,397,310 1,498,018 1,462,160 - 6,289	\$40,000 under \$50,000	ı	1	2,705,461	2,718,083	711,164	571,781	1,124,168	192,850	*1,948	1,617
3.636.892	\$50,000 under \$75,000	:	ı	5,843,968	6,397,310	1,498,018	1,462,160	ı	ŧ	£6,289	*12,494
25,112 1,407 — 16,381 137.  25,112 1,407 — 16,381 137.  25,112 1,407 — 1,935,514 1,418,723 1,850,811 455,198 30,924 179.	\$75,000 under \$100,000	ı	ı	3,636,892	4,137,012	1,031,357	933,529	1	1	990'9.	*16,902
56,101 10,135 8,334,211 5,097,261 1,935,514 1,418,723 1,850,811 455,198 30,924 179	\$100,000 under \$200,000	1	I	**2,162,969	*2.063,871	25,112	1,407	ı	1	16,381	137,091
56,101 10,135 8,334,211 5,097,261 1,935,514 1,418,723 1,850,811 455,198 30,924 175	\$200,000 under \$500,000	1	1	:	•	1	I	ł	I	F .	-13
56,101 10,135 6,334,211 5,097,261 1,935,514 1,416,723 1,850,811 455,198 30,924	\$300,000 under \$1,000,000 \$1,000,000 or more	1 1	1 ;	1 1	l 1	1 1	1 1	1 1	1 1	2:	n7:
	Nontaxable returns, total	56,101	10,135	8,334,211	5,097,261	1,935,514	1,418,723	1,850,811	455,198	30,924	179,376
ו סטווטעט ער פווים או ופוווים:											

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

						Tax credits-continued				
Size of adjusted gross income	Eamed income offset income to	Eamed income credit used to offset income tax before credits	Minim	Minimum tax credit	Forei	Foreign tax credit	General business credit	usiness Jit	Empowerment zone and community renewal credit	nt zone and inewal credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	3,606,251	926,381	250,605	916,538	4,145,174	5,805,555	262,738	612,744	22,553	83,449
No adjusted gross income	:	:	:	:	153	4	1	1	:	:
\$1 under \$5,000.	ı	ı	**4	(Z)	60,472	877	-952	*484	ı	I
\$5,000 under \$10,000	••730,940	••60,050	1 (	1 5	56,848	1,339	*952	*763	1:	1:
\$10,000 under \$15,000 \$15,000 under \$20,000	317,051	40,374 99,890	1,348	.288	91,625 121,548	7,285	562'5.	*1,179	t	ı
\$20,000 under \$25,000	781,294	330,932	*44	*13	125,499	11,669	*1,646	*818	**1,677	**1,654
\$25,000 under \$30,000	1,034,224	345,902	2,030	1,904	135,275	15,254	*4,414	*3,503	*952	1,077
\$30,000 under \$40,000	240,743	49,233	7,221	4,334	266,959	23,016	12,387	15,349	.31	.3 695
\$40,000 under \$50,000 \$50,000 under \$75,000	1 1	1 1	11,242 42,796	13,933	714,453	45,667	54,785	56,616	1,512	*2,159
675 000 under \$100 000	1	'	33 439	37.496	596.340	154,614	43,167	69,299	.1,420	-2,037
\$100,000 under \$200,000	1	1	95,110	127,936	969,025	610,781	60,470	78,771	4,521	17,431
\$200,000 under \$500,000	1	1	36,152	173,803	492,683	1,359,371	22,433	42,694	*8,791	*27,005
\$500,000 under \$1,000,000	ı	ı	12,408	180,410	141,698	864,583	12,482	38,285	1 188	3.672
\$1,000,000 under \$1,500,000	<b>t</b>	1 1	3,683	39 338	39,257	261.491	2,293	23,379	665	5,497
\$1,500,000 under \$5,000,000\$2,000 000 under \$5,000 000	ı ı	1 1	2,307	112,837	27,092	683,036	4,209	79,556	629	10,983
\$5,000,000 under \$10,000,000.	1	1	929	48,115	6,972	383,264	1,225	41,227	174	4,663
\$10,000,000 or more	ı	ı	338	55,972	4,162	845,180	880	72,285	114	3,515
Taxable returns, total	1,418,787	339,709	234,315	838,766	3,960,953	5,705,137	241,515	580,801	20,661	81,324
No adjusted gross income	:	:	:	1	۲.	;	1	t	:	:
\$1 under \$5,000	1	1	1	1	46,083	595	I	1	1	1
\$5,000 under \$10,000	••220,133	**25,534	1	ı	39,454	709	1 90 1.	1 7	١:	۱:
\$10,000 under \$15,000 \$15,000 under \$20,000	361,287	16,32/	- 963	1 0,	97,105	2,310	1,905	.917	ı	ı
\$20.000 under \$25.000	63.768	52.088	6.	÷.	113,965	7,590	*1,054	•26	965	**1,150
\$25,000 under \$30,000.	625,016	215,112	*1,235	*837	113,631	8,581	*4,062	*3,107	1	1
\$30,000 under \$40,000	147,635	30,495	*2,752	-2,015	241,704	13,800	*6,873	*7,857	- 003	
\$40,000 under \$50,000. \$50,000 under \$75,000.	1 1	1 1	10,821 36,726	13,646	263,549	110,619	49,221	45,412	1,330	1,744
\$75,000 under \$100,000.	1	ı	31,319	28,299	588,660	151,089	41,614	66,058	*1,420	*2,037
\$100,000 under \$200,000.	1	1	94,117	119,324	965,650	962'909	59,182	76,656	4,512	17,380
\$200,000 under \$500,000	ı	ı	35,670	155,005	492,380	1,351,645	22,354	41,949	787,8**	26,987
\$500,000 under \$1,000,000	1 1	: !	12,29/	324,630	141,629	2,561,034	13,602	254,740	2,720	28,331
Nontaxable returns total	2.187.465	586.671	16,290	77,772	184,220	100,418	21,223	31,943	1,892	2,126
Footnotes at end of table.										

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

				Tax credits	Tax creditscontinued				
Size of adjusted gross income	Nonconven	Nonconventional source fuel credit	Rate re	Rate reduction credit	New Yo	New York liberty zone credit	Othe	Other tax credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	
All returns, total	6,435	18,406	429,516	141,133	2,665	55,466	63,939	125,645	
No adjusted gross income	1	1	ı	ŧ	•14	22.	t	;	
\$1 under \$5,000	ı	•	1	ı	ı	:	ţ	;	
\$5,000 under \$10,000	.952	•25	21,571	1,519	1	ı	·	1	
\$15,000 under \$20,000	: 1	1 1	42,4 <i>1</i> 2 64,370	8,300 14,257	1 1	1 1	1,992	.578 .673	
\$20,000 under \$25,000	1	ı	74,737	22,486	ı	;	.1.990	•1.369	
\$25,000 under \$30,000	1	1	73,025	27,028	1	ı	*2,252	1,228	_
\$30,000 under \$40,000	•209	7.	56,562	22,820	:	1	•4,019	*3,917	
\$50,000 under \$75,000	*927	(2) *4,594	34,102 37,645	14,299	1 1	1 1	*8,819 23,793	34 436	
\$75,000 under \$100,000	•2 069	*5 455	:	:			.10 403	80 474	
\$100,000 under \$200,000	1,334	.548	*20,400	••10,479	-618	-5,675	4.981	6.535	-
\$200,000 under \$500,000	940	*7,782	4,014	2,045	**2,033	*49,715	• 2,426	*3,261	
\$500,000 under \$1,000,000	: :	: :	273	142	:	•	:	:	
\$1,500,000 under \$2,000,000	:	:	183	103	: :	: :	563	4,468	
\$2,000,000 under \$5,000,000	:	:	86	46	;	:	288	3.074	
\$5,000,000 under \$10,000,000	:	:	24	12	:	:	116	4,758	
\$10,000,000 or more	:	:	6.	£.	:	:	92	38,113	_
Taxable returns, total	5,479	18,270	343,141	119,496	2,534	54,105	56,521	110,655	
No adjusted gross income	1	1	1	1	•2	•21	;	1	_
\$1 under \$5,000	ı	1	;	1	1	1	ı	ı	
\$5,000 under \$10,000	ı	:	18,728	1,402	ı	1	1	1	_
\$10,000 under \$15,000 \$15,000 under \$20,000	, 1	: :	37,489	7,913	: :	1 1	.1,992	*578	
\$20,000 under \$25,000	!	;	30 644	500,0		I	000		
\$25,000 under \$30,000	ı <b>!</b>	1 1	56,229	20.798	: :	: !	086.1	128	
\$30,000 under \$40,000	-209	4.	069'09	20,624	t	1	.2,029	.25	
\$40,000 under \$50,000 \$50,000 under \$75,000	*3	(Z) *4.594	32,828	13,711	1 1	1 1	*8,717	*12,132	
\$75,000 under \$100,000	• 2 060	* 5 155	:						
\$100,000 under \$200,000.	*1,334	*548	•20,396	••10,477	-202	*4.512	10,492	-9,471	
\$500,000 under \$500,000		699'	4,010	2,042	**2,024	**49,573	2,421	**3,237	
\$1,000,000 or more	:	:	347	184	:	: :	1.183	51.842	
Nontaxable returns, total	•926	•136	86.375	21.637	131	1.361	7.419	14.989	_
Footnotes at end of table.									

Table 3.3.-All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

		Іпсоте	Form 4970 tax-trusts	tax-trusts	_	Total			Saver Saver	
	tax	tax after credits	accumulation distribution	rccumulation distribution	inc.	income tax	Total	ital	Penalty tax	Penalty tax on qualified
Size of adjusted gross income										
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(34)	(35)	(36)	(37)	(38)	(36)	(40)	(41)	(42)	(43)
All returns, total	88,921,898	748,010,125	46	5,572	88,921,904	748,017,488	20,670,346	44,100,605	4,877,670	3,407,940
No adjusted gross income	4,518	78,488	1	ı	4,522	78,578	236,137	381,795	33,101	31,814
\$1 under \$5,000	835,922	72,958	1	ı	835,922	72,958	1,236,100	613,873	72,211	12.276
\$5,000 under \$10,000	4,116,242	780,450	ı	ı	4,116,242	780,450	1,869,471	1,640,965	130,696	32,784
\$10,000 under \$15,000	6.042,925	2,750,659	ı	1	6,042,925	2,750,659	1,837,483	2,198,308	229,026	56,932
\$15,000 under \$20,000	6,304,103	5,404,733	1	1	6,304,103	5,404,733	1,338,962	1,920,598	249,669	85,313
\$20,000 under \$25,000	6,095,228	8,274,086	ı	1	6,095,228	8,274,086	1,199,673	1,793,177	290,358	85,601
\$25,000 under \$30,000	6,092,090	11,036,040	ı	t	6,092,090	11,036,040	1,074,738	1,746,335	297,199	107,810
\$30,000 under \$40,000	11,856,081	29,737,818	1	t	11,856,081	29,737,818	1,886,151	3,190,466	577,557	261,608
\$40,000 under \$30,000.	9,668,366	34,634,209	1	1	9,668,366	34,635,213	1,685,796	2,864,850	577,212	313,723
יייייייייייייייייייייייייייייייייייייי	17,024,321	84,236,193	ł	l	176,420,11	94,236,193	3,214,337	950,795,9	1,105,887	69/1/9/
\$75,000 under \$100,000	9,486,123	84,253,116	1	4	9,486,123	84,253,116	1,988,414	4,921,273	671,471	580,750
\$100,000 under \$200,000	8,861,764 1,666,787	163,342,405	ı	ı	8,861,764	163,342,407	2,167,741	8,538,229	558,449	854,778
\$500 000 under \$1 000 000	355 749	60 180 621	1 1	t i	355 750	60.180.642	7.06,003	3,027,446	6,7,67	174,550
\$1.000,000 under \$1.500,000	81.587	25,550.668	-16	.760	81.588	25.551.466	36.157	470 425	1,505	3.595
\$1,500,000 under \$2,000,000.	33,984	15,315,946	. &	09.	33,984	15,316,006	15,021	234,863	266	648
\$2,000,000 under \$5,000,000	48,235	36,900,818	17	**4,618	48,235	36,905,426	22,929	431,798	718	1,457
\$5,000,000 under \$10,000,000	11,160	19,313,626	:	:	11,160	19,313,636	2'96'5	170,101	158	293
\$10,000,000 or more	6,114	35,416,375	4.	*134	6,114	35,416,509	3,572	200,213	74	1,149
Taxable returns, total	88,921,898	748,010,125	46	5,572	88,921,904	748,017,488	13,691,375	35,266,480	3,926,626	3,087,370
No adjusted gross income	4,518	78,488	1	1	4,522	78,578	1,825	17,481	*58	*235
\$1 under \$5,000	835,922	72,958	ı	ı	835,922	72,958	37,355	7,694	*4,847	*516
\$5,000 under \$10,000	4,116,242	780,450	1	t	4,116,242	780,450	239,927	178,987	29,306	6,503
\$10,000 under \$15,000	6,042,925	2,750,659	ı	1	6,042,925	2,750,659	536,230	566,528	102,825	22,903
\$15,000 under \$20,000	6,304,103	5,404,733	ı	ı	6,304,103	5,404,733	563,784	761,082	107,362	43,400
\$20,000 under \$25,000	6,095,228	8,274,086	1	t	6,095,228	8,274,086	599,309	770,876	150,328	47,205
\$25,000 under \$30,000	6,092,090	11,036,040	ı	ı	6,092,090	11,036,040	647,748	943,505	185,237	70,203
\$30,000 under \$40,000	11,856,081	29,737,818	1	1	11,856,081	29,737,818	1,443,245	2,357,453	449,384	214,402
\$40,000 under \$30,000	9,558,355 17,024,921	34,534,209 94,256,193	1 1	1 1	9,668,366	34,635,213 94,256,193	1,461,687	6.001.242	512,493	286,525
\$75.000 under \$100.000	9 486 123	84 253 116	ı	i	Q 486 123	84 253 116	1 970 334	4 BES 347	905 299	578 151
\$100,000 under \$200,000.	8,861,764	163,342,405	. 1	:	8.861.764	163.342.407	2.161.285	8.495.726	557.841	853.194
\$200,000 under \$500,000	1,996,787	120,710,917	ı	1	1,996,787	120,711,552	706,030	5,018,858	73,716	174,263
\$500,000 under \$1,000,000	355,749	60,180,621	1 5	1 (	355,750	60,180,642	144,169	1,386,400	6,930	35,012
פון מסמ'מממ מו שומו שו מוחים מחים מחים מחים מחים מחים מחים מחים מ	6/0,161	132,497,433	446	5,5,7	080,181	132,503,042	83,578	1,505,881	3,116	7,134
Nontaxable returns, total	1	1					0.000	2077000	270 720	0000

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

			All other taxes	continued			Earned income credit	ome credit	Total	Fotal
Size of adjusted gross income	Self-em	Self-employment tax	Social sec on tip i	Social secunty taxes on tip income	Hous	Household employment tax	used to offset other taxes	d to er taxes	tax liability	×
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)	(53)
All returns, total	15,373,279	39,574,991	557,717	148,746	240,601	810,442	4,401,160	3,718,355	92,452,597	787,584,165
No adjusted gross income	194,493	318,967	2,265	641	8,943	29,003	98,436	46,694	191,343	395,368
\$1 under \$5,000	1,134,825	571,178	38,327	3,431	3,078	26,650	611,301	208,300	1,796,813	473,980
\$5,000 under \$10,000	1,666,803	1,572,685	73,839	16,060	6,175	19,360	1,239,775	868,902	4,864,318	1,541,706
\$15,000 under \$20,000	1,046,115	1,816,318	91,294	13,324	5,560 1,420	14,397 4,046	547,061	688,286	6,602,221	5,768,562 6,562,851
\$20,000 under \$25,000	888,593	1,691,221	39,429	9,054	1,925	5,653	464,383	468,123	6,348,295	9,470,045
\$25,000 under \$30,000	774,006	1,600,597	17,623	1,443	10,095	32,156	320,403	222.472	6,311,505	12,410,318
SAD DOD under \$50 DOD	1,304,893	2,904,992	34,861	7,289	5,059	15,198	167,841	53,450	12.098,206	32,660,654
\$50,000 under \$75,000	2,094,086	5,526,364	70,016	24,786	11,858	42,859	1 1	1 1	17,089,452	100,548,615
\$75,000 under \$100,000	1,283,228	4,272,013	51,235	17,939	19,879	47,025	ı	:	9,500,422	89,164,150
\$100,000 under \$200,000	1,562,101	7,543,444	57,603	19,759	296'09	109,959	1	1	8,866,639	171,875,268
\$200,000 under \$500,000	601,733	4.627,030	4,823	968'9	58,593	201,723	1	ı	1,997,560	125,738,999
\$500,000 under \$1,000,000.	127,811	1,261,815	.359	.11	20,227	83,961	t	1	355,873	61,568,694
\$1,000,000 under \$1,500,000	30,986	210.196	*16	- r	7,284	38,995	1	1	81,620	26,021,891
\$2,000,000 under \$5,000,000	18 880	343.365	PC.	•130	6 229	49.163	:	1 1	48.250	37 337 224
\$5,000,000 under \$10,000,000	4,765	117,623		3 5	2,067	23,866	;	1	11,162	19,483,737
\$10,000,000 or more	2,721	132,961	1	1	1,574	35,241	1	;	6,120	35,616,721
Taxable returns, total	9,439,980	31,288,581	355,729	99,830	205,454	635,791	ı	t	88,876,228	783,255,867
No adjusted gross income	1,669	14,269	•	•	188	2,463	:	i	4,522	96,055
\$1 under \$5,000	29,564	6.899	• 2,945	••278	ţ	ŧ	1	t	835,922	80,652
\$5,000 under \$10,000	185,589	170,044	24,846	2,426	ı	-	ļ	ı	4,116,242	959,436
\$10,000 under \$15,000 \$15,000 under \$20,000	384,019 436,530	712.555	45,728	6,459	.2,106 .741	*3,739	1 1	1 1	6,042,925	3,317,187 6,165,816
\$20,000 under \$25,000	432.015	719.780	18.864	3.502	1	ı	ı	1	6.095.228	9.043.768
\$25,000 under \$30,000	435,850	838,667	*13,642	*1,019	*9,873	-29,411	į	;	6,087,148	11,977,977
\$30,000 under \$40,000.	968,302	2,134,095	28.658	5,820	*2,808	1,77,1	•	:	11,843,196	32,088,820
\$40,000 under \$50,000 \$50,000 under \$75,000	938,892	5.215.484	25,025 69,035	7,788	*5,646 7 083	*9,789 7 688	1 1	1 1	9,654,415	37,021,598 100 247 492
\$75,000 under \$100.000	1.269.617	4 220 591	51 235	17 939	18.326	42 680	1	ı	9 486 123	89 115 463
\$100,000 under \$200,000.	1,556,940	7,519,895	57,603	19,759	59,638	92,593	1	1	8,861,764	171,835,228
\$200,000 under \$500,000	601,223	4.624.139	4,820	6,895	58,344	196,370	1	1	1,996,787	125,730,411
\$500,000 under \$1,000,000	127,730	1,261,273	*359	71.	20,181	82,943	1	1	355,750	61,567,042
	010,07	1,229,833	R	CS.	020,02	166,123	t	!	181,080	134,008,923
Nontaxable returns, total	5,933,299	8,286,410	201,988	48,916	35,147	174,651	4,401,160	3,718,355	3,576,369	4,328,298
Footnotes at end of table.										

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

					Тах ра	Tax payments			Tax payments	
Size of adjusted grass income	Т	Total	Income ta withheld	Income tax withheld	Estim. payn	Estimated tax payments	Additional child tax credit	al child ædit	Payments with request for extension of filing time	rith request of filing time
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amaunt	Number of returns	Amount	Number af retums	Amount
	(54)	(55)	(99)	(57)	(58)	(69)	(09)	(61)	(62)	(63)
All returns, total	119,752,616	926,773,295	114,861,706	703,758,484	11,576,213	182,906,911	12,570,455	9,112,716	1,333,579	38,303,188
No adjusted gross income	628,490	2,705,869	496,947	1,355,623	137,699	1,071,048	171,506	249,992	21,307	178.734
\$1 under \$5,000	8,689,788	1,859,798	8,453,843	1,544,491	241,321	272,199	38,367	22,184	54,924	38,865
\$5,000 under \$10,000	10,061,229	5,200,393	9,715,773	4,609,530 8,289,794	401,879 665.031	545,468 971.845	105,375	52,553 617,600	41,642	37,269 72.868
\$15,000 under \$20,000	10,384,105	14,429,716	9,903,050	12,924,991	708,973	1,424,174	3,016,449	1,855,326	41,463	72.082
\$20,000 under \$25,000	9,395,149	18,108,575	9,011,239	16,491,307	655,111	1,538,344	2,353,986	1,960,575	36,205	73,655
\$25,000 under \$30,000	8,314.824	21,414,302	7,990,087	19,684,823	564,434	1,569,796	1,643,519	1,682,645	58,266	148,197
\$30,000 under \$40,000	13,695,219	49,396,663	13,186,468	45,528,929	1,074,237	3,693,187	1,/15,323	1,720,951	73,395	159,459
\$50,000 under \$75,000	17,208,121	128,303,386	16,645,593	116,339,686	1.910,178	11,198,023	274,884	275,318	177,748	737,214
\$75,000 under \$100,000	9,466,670	109,060,500	9,149,254	97,766,156	1,270,302	10,585,926	38,007	56,318	121,610	620,961
\$100,000 under \$200,000	8,820,745	189,932,938	8,401,652	158,259,780	1,809,163	28,263,183	909'2	8,289	270,998	2,671,724
\$200,000 under \$500,000	1,981,436	127,082,434	1,766,008	84,975,952	826,425	36,385,311	1	1	198,258	5,162,644
\$500,000 under \$1,000,000	353,011	61,430,068	302,766	34,864,276	202,649	22,545,961	ı	ı	61,751	3,892,869
\$1,000,000 under \$1,500,000	81,206	25,933,115	67,112	12,747,548	53,724	10,699,202	:	ţ	20,714	2,452,025
\$1,500,000 under \$2,000,000	33,827	15,656,713	28,079	7,085,389	23,757	6,886,461	1		9,850	1,008,457
\$5,000,000 under \$1,000,000 \$5,000,000 under \$10,000,000	11,128	20,130,977	9,566	7,485,919	8,604	8,835,387	1 1	1 1	5,115	3,801,732
\$10,000,000 or more	860'9	36,709,990	5,215	10,152,949	5,020	15,756,456	!	ı	3,460	10,792,777
Taxable returns, total	86,546,803	890,965,464	82,826,982	673,458,968	10,032,130	177,991,629	61,115	49,775	1,156,135	37,847,194
No adjusted gross incame	3,338	157,549	2,415	38,062	1,162	68,614	9.	4*	1,061	50,491
\$1 under \$5,000	484,577	145,432	430,176	108,558	49,874	23,200	1	1	23,200	12,915
\$5,000 under \$10,000	3,784,045	2,030,327	3,699,216	1,929,360	101,596	88,534	,	ı	14,777	12,299
\$10,000 under \$12,000. \$15,000 under \$20,000.	5,993,582	9,545,367	5,645,583	3,104,330 8,538,246	511,981	951,783	1 1	1 1	27,588	49,333
\$20,000 under \$25,000	5,897,814	12,775,255	5,600,520	11,585,806	523,877	1,131,760	1,990	1,194	24,942	53,620
\$25,000 under \$30,000	5,975,505	16,984,466	5,711,805	15,637,466	464,435	1,215,850	*6,933	.4,299	47,093	125,417
\$30,000 under \$40,000	11,689,064	44,597,098	11,234,437	41,147,694	966,932	3,306,551	17,587	69'6	59,604	131,317
\$40,000 under \$50,000 \$50,000 under \$75,000	9,570,161	49,941,473 126,467,930	9,233,765 16,349,416	45,816,364 115,027,301	927,298 1,862,531	3,878,679	14,323 17,886	13,783	64,449 164,058	235,374 665,092
\$75,000 under \$100,000.	9,420,080	108,550,763	9,106,692	97,431,886	1,261,200	10,429,177	1	1	119,643	602,814
\$100,000 under \$200,000	8,805,396	189,613,168	8,390,537	158,114,883	1,803,449	28,106,866	.2,390	-2,905	269,622	2,654,419
\$200,000 under \$500,000	1,979,752	126,994,993	1,764,809	84,946,079	825,580	36,334,801	ţ	1	198,070	5,155,828
\$500,000 under \$1,000,000	352,740	61,399,604	302,568	34,856,012	202,518	22,528,687 58,658,427	1 1	1 1	61,705	3,888,003
	00000	171.110.00	001-001	0.000	201.021	31.000.00				700 017
Nontaxable returns, total	33,205,813	35,807,831	32,034,723	30,299,516	1,544,083	4,915,282	12,509,340	9,062,942	1//,444	455,994
Footnotes at end of table.										

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

				Tax payment	Tax paymentscontinued				Farned inc	Farned income credit
Size of adjusted gross income	Excess sor taxes v	Excess social security taxes withheld	Credit for Federal tax on gasoline and special fuels	Credit for Federal tax on gasoline and special fuels	Credit from investment	Credit from regulated investment companies	Health Ir	Health insurance credit	refundable	fundable
	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(99)	(67)	(68)	(69)	(20)	(71)	(72)	(73)
All returns, total	1,121,141	1,566,411	349,860	82,154	12,717	123,633	17,834	32,514	19,162,460	34,012,332
No adjusted gross income	5,141	629.6	27,439	7,114	8	**83.671	1	ı	120,306	112,517
\$1 under \$5,000	*3,985	•1,113	20,881	3,130	į	•	:	1	2,580,208	1,700,880
\$5,000 under \$10,000	.2,220	96.	16,176	4,083	1	1	1,990	*3,946	4,345,149	6,728,879
\$10,000 under \$15,000	.397	166	25,897	7,634	: :	: :	1 00	1 00	3,583,238	10,333,287
	າ	າ	24,009	a /c'c			006'1	7,890	3,244,821	8,248,838
\$20,000 under \$25,000.	.371	-85	16,580	2,946	<b>.</b> 367	•143	*2,991	-2,096	2,826,136	4,729,982
\$25,000 under \$30,000	.1,993	-2,752	25,035	5,046	1,992	.279	*2,023	*3,409	1,745,481	1,843,617
\$50,000 under \$50 000	2,270	797	33 382	12,377	*2 875	1 000	72,950	1,949	021,717	314,332
\$50,000 under \$75,000	18,557	10,354	995,09	10,126	*930	*763	*1,881	*7,221	1 1	1 1
\$75.000 under \$100.000	187 742	70 158	31 002	9 021	*2 684	504	• 2 744	27776		
\$100,000 under \$200,000.	080'909	725,137	20,315	4,251	*3,534	*26.958	•148	*471	1 1	1 1
\$200,000 under \$500,000	228,813	536,241	5.279	3,673	:	:	.40	-49	ı	1
\$500,000 under \$1,000,000	.,	125,192	1,126	424	104	1,346	;	1	ŧ	;
\$1,000,000 under \$1,500,000		33,809	297	227	*74	-305	t	ı	1	1
\$1,500,000 under \$2,000,000	3,781	14,898	205	272	•44	1,231	8.	\$	t	•
\$5,000,000 under \$10,000,000	1,533	6.491	345 126	333	18	1115	9 1	ē :	: :	1 1
\$10,000,000 or more	896	4,103	134	310	19	3,395	1	1	ı	;
Taxable returns, total	1,106,070	1,549,454	217,776	51,255	12,339	39,784	14,691	27,180	١	t
No adjusted gross income	203	298	135	85	ı	1	1	1	1	:
\$1 under \$5,000.	•1,990	969•	80	.62	,	1	1	1	;	1
\$5,000 under \$10,000	9.	.5	1,307	•132	1	:	1	1	1	1
\$10,000 under \$15,000	1	ı	*5,073	•736	:	ţ	1	1	1	1
\$15,000 under \$20,000	1	ı	10,958	3,114	t	1	1,900	.2,890	;	:
\$20,000 under \$25,000	-227	1.7.	10,301	1,902	ţ	:	*2,991	*2,096	1	:
\$25,000 under \$30,000	1	1	15,230	2,045	1,992	•279	.2,023	*3,409	1	1
\$30,000 under \$40,000	*984	150	28,351	296'6	1	;	*2,023	*1,418	1	:
\$40,000 under \$50,000.	17 830	-2.268	28,442	4.750	.2,875	*2.212	*927	*1,826	t	:
	600' / I	870'6	28, 198	9,749	930	183	1,881	1,22,1	1	•
\$75,000 under \$100,000	187,033	69,587	30,993	9,020	.2,684	.504	*2,744	47,775	I	1
\$200 000 under \$500 000	228 720	723,925	20.311	4,212	*3,531	26,924	148	.471	;	1
\$500,000 under \$1,000,000	38,362	125,141	1,121	3,030	•104	-1.346	2 1	D :	1 1	1 1
\$1,000,000 or more	21,415	82,231	1,100	1,416	223	7,757	*14	-24	1	1
Nontaxable returns, total	15,071	16,957	132,084	30,899	378	83,848	*3,144	*5,334	19,162,460	34,012,332
Footpotes at and of table										

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (All returns are estimates based on samples-money amounts are in thousands of dollars)

			Overp	Overpayment			Tax d	Tax due at	Predetermined estimated	d estimated	
Size of adjusted gross income	Ţ	Total	Refu	Refunded	Credited	Credited to 2004 estimated tax	time o	time of filing	tax penalfy	nalty	
	Number of returns	Amount	Number of retums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(74)	(75)	(76)	(77)	(78)	(62)	(80)	(81)	(82)	(83)	
All returns, total	. 105,361,848	254,553,541	102,004,984	219,751,889	5,199,186	34,801,652	21,072,333	73,741,408	4,829,886	619,485	
No adjusted gross income	753,043	2,828,953	703,412	2,323,112	66,716	505,841	127,785	175,854	21,802	1,600	
\$1 under \$5,000	9,104,172	3,423,119	9,012,024	3,322,406	130,381	100,713	1,245,411	320,906	18,617	920	
\$5,000 under \$10,000	10,339,059	11,088,447	10,240,555	10,967,119	154,142	121,328	1,295,371	671,954	161,333	5,324	
\$15,000 under \$20,000	9,768,688	18,949,780	9,614,609	18,629,279	306,397	320,500	1,384,149	901,747 1,085,283	188,633 184,959	7,620 9,915	
\$20,000 under \$25,000	8,527,248	16,366,636	8,333,594	16,068,281	304,508	298,355	1,250,672	1,188,282	222,873	13,063	
\$25,000 under \$30,000	7,358,024	13,636,450	7.201,560	13,317,493	260,437	318,957	1,152,383	1,268,317	225,623	12,387	
\$30,000 under \$40,000 \$40,000 under \$50,000	8.548.907	21,485,158 18.420.886	11,388,150 8.297.855	20,834,022	483,298	651,135	2,226,746	2,962,779	503,327	31,127	
\$50,000 under \$75,000	13,692,855	35,113,618	13,193,200	33,375,321	780,191	1,738,297	3,653,872	7,226,963	929,033	67,554	
\$75,000 under \$100,000	7,603,981	25,542,881	7,236,080	24,066,744	559,118	1,476,137	1,925,100	5,650,515	592,233	50,064	
\$100,000 under \$200,000	6,319,280	31,232,535	5,741,750	26,254,717	873,448	4,977,818	2,545,269	13,296,675	869,808	124,731	
\$200,000 under \$500,000	1,148,673	14,624,920	831,798	8,654,225	416,083	5,970,695	842,237	13.401,681	355,634	120,197	
\$300,000 under \$ 1,000,000	198,520	7,096,746	108,740	2,985,294	113,311	4,111,452	155,818	7,294,730	78,923	59,358	
\$1,500,000 under \$2,000,000	20,496	1,922,007	8,148	544,634	14,626	1,377,373	13,385	1,828,209	7,639	12,045	
\$2,000,000 under \$5,000,000	29,505	4,738,568	10.594	1,174,060	22,146	3,564,509	18,553	4,447,051	10,794	26,329	
\$5,000,000 under \$10,000,000	7,349	2,669,636	2,224	569,261	5,952	2,100,375	3,779	2,033,430	2,291	11,034	
Tayable returns total	70.002.406	179 695 247	27 120 778	246 946	3,743	4,102,303	201.	3,317,320	990 040 7	100,41	
No adjusted grace income	2 302	02.166	1646	000 00	366,400,4	52,505,52	2000	91 / 505,17	4,574,500	030,016	
	760,7	32,100	1,040	966,96	206	020'00	760'7	009'00	917	771	
\$1 under \$5,000 \$5 000 under \$10 000	384,505	107,986	355,523	96,634	37,241	11,352	439,727	43,206	9,	(Z)	
\$10,000 under \$15,000	4,878,279	3.047.043	4.788.010	2.941.906	164.826	105.137	1,156,752	660.129	30,632	5.199	
\$15,000 under \$20,000	5,161,818	4,245,459	5.051.026	4,061,773	217,518	183,686	1,140,385	876,089	137,337	7,403	
\$20,000 under \$25,000	4,993,587	4,684,195	4,827,741	4,481,024	250,012	203,171	1,099,596	962,377	161,450	9,413	
\$25,000 under \$30,000	5,049,616	6,089,586	4,923,539	5,845,802	212,440	243,785	1,039,617	1,090,762	181,447	10,253	
\$40,000 under \$50,000	7 825 189	15,199,306	7.584.548	15,022,355	395 345	564,753 654 196	1,112,410	2,716,543 2,781,584	452,622	27,919	
\$50,000 under \$75,000	13,383,576	33,309,805	12,895,362	31,644,657	759,026	1,665,148	3,629,116	7,148,392	918,577	66,515	
\$75,000 under \$100,000	7,559,795	25,021,986	7,194,372	23,587,886	552,889	1,434,101	1,920,935	5,636,374	588,941	49,688	
\$100,000 under \$200,000	6,305,111	30,943,164	5,729,326	26,010,993	870,886	4,932,171	2,543,761	13,289,818	868,828	124,593	
\$200,000 under \$500,000	1,147,075	14,544,862	830,566	8,598,918	415,528	5,945,944	842,059	13,400,459	355,535	120,179	
\$1,000,000 or more	108,456	17,323,810	42,664	4,072,679	77,772	13,251,132	71,654	15,371,403	40,053	86,093	
Nontaxable returns, total	35,269,653	75,868,294	34,875,208	74,435,864	644,194	1,432,431	2,327,824	2,175,690	456,920	23,468	
* Estimate should be used with caution due to the small number of sample returns on which it is based.	small number of sam	ple returns on which	it is based.								

\*\* Data combined to avoid disclosure of information for specific taxpayers.

(Z) Less than \$500.

NOTE: Detail may not add to total because of rounding.

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income (Coefficient of variation for number of returns and amount (percent))

			F	200	
			l ax	l ax credits	
Size of adjusted gross income	All retums	7	Total	Child	Child care credit
		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)
All returns, total	0.03	0.51	0.74	1.60	1.95
No adjusted gross income	164	28 73	2105	98.58	99 28
\$1 under \$5,000	1.11	15.08	35 33	1	1
\$5,000 under \$10,000	1.08	4.20	501	70 67	86 85
\$10,000 under \$15,000 \$15,000 under \$20,000	1.11	3.02 2.23	4 11 2.93	7 57	19 92 9 35
\$20,000 under \$25,000	1.26	2.02	2.51	6 44	7.38
\$25,000 under \$30,000	1.37	2.16	2.54	6.55	7.61
\$30,000 under \$40,000	1 04	1.73	2.08	4.81	5.74
\$40,000 under \$50,000 \$50,000 under \$75,000	7.07	1.79	2.21 1.68	5.03	5.99
\$75,000 under \$100,000	96 0	1.67	2.20	4.16	5 0 7
\$100,000 under \$200,000	76:0	1 86	3.37	3.91	4.94
\$200,000 under \$500,000	1 00	1.78	6.87	4.56	561
\$500,000 under \$1,000,000.	1.15	166	707	9.5.	29.5.
\$1,000,000 under \$1,000,000 \$1,500,000 under \$2,000,000	121	1.69	7.18	:	÷
\$2,000,000 under \$5,000,000	0.64	0.82	3.81	:	:
\$5,000,000 under \$10,000,000	0.71	0.83	2.50	:	:
\$10,000,000 or more	1	1	1	•	
Taxable returns, total	0.21	0.62	0.87	1.87	2.27
No adjusted gross income	17.19	21.27	25.21	98 28	99 28
\$1 under \$5,000	4.48	17 82	27.63		;
\$5,000 under \$10,000	2.04	7.80	8 75	:	1
\$10,000 under \$15,000 \$15,000 under \$20,000	161	4.60	6.95	69:02	83 61
\$20 000 under \$25 000	165	3 80	5.29	60.22	70.45
\$25,000 under \$30,000	1.65	3.44	4.18	13.86	15 94
\$30,000 under \$40,000	1.14	2.15	2.65	96.9	8.01
\$40,000 under \$50,000	1.13	1.97	2.45	5.87	6.94
\$50,000 under \$75,000	0.78	1.40	171	3.57	4 29
\$75,000 under \$100,000	0.95	1.68	2.18	4.19	5.10
\$100,000 under \$200,000	0.97	1.86	3.26	3.91	4.94
\$200,000 under \$1,000,000	100	1.66	5.17	4.56	19°C
\$1,000,000 or more	0 62	0.79	17.1	•	:
Nontaxable returns, total	0.46	1.09	1.58	3.13	3.81
Footnotes at end of table,					

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income-Continued (Coefficient of variation for number of returns and amount (percent))

					Tax credits	Tax credits-continued				
Size of adjusted gross income	Credit elderly an	Credit for the elderly and disabled	Child ta	Child tax credit	Educ	Education credit	Retiremer contribut	Retirement savings contribution credit	Adoptic	Adoption credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(2)	(8)	(6)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	11.93	14.64	12'0	0.85	1.52	1.94	1.76	2:32	15.91	20.31
No adjusted gross income	39.03	45.56	31.85	24.51	39.57	41.00	33.88	34.17	1	ï
\$1 under \$5,000	1	1	99.18	83.67	86.41	71.02	ı	ı	1	ı
\$5,000 under \$10,000	28.84	36.80	71.51	58.55	12.21	13.62	18.15	20.80	•	;
\$10,000 under \$15,000	17.62 22.13	19.63 26.08	6.52	8.34 3.90	5.81 5.29	6.58 6.45	8.24 5.19	9.93 6.68	1 1	1 1
\$20,000 under \$25,000	42.18	50.16	2.82	3.19	5.54	6.93	4.12	5.45	ı	ı
\$25,000 under \$30,000	1	ı	2.77	3.11	5.20	6.42	5.02	6:59	99.95	99.95
\$30,000 under \$40,000	1	1	2.12	2.36	3.88	4.75	3.59	4.22	50.34	56.15
\$40,000 under \$30,000	1 !	1 1	1.57	1.78	4.30 3.23	5.37	3.52	4.02	31.89	38.19
\$75,000 under \$100,000	1	ı	1.99	2.29	4.07	5.13	ı	ı	32.52	36.35
\$100,000 under \$200,000.	ı	ı	••2.62	**3.16	26.52	32.47	1	1	27.25	31.86
\$200,000 under \$500,000	1	1	:	:	1	1	1	1	36.21	20.38
\$500,000 under \$1,000,000	1	ŧ	1	1	ı	1	1	ı	*75.13	••23.53
\$1,000,000 under \$1,500,000	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1 1	1:	ı <b>:</b>
\$2,000,000 under \$5,000,000	1	t	:	ı	i	ı	ı	t	t	1
\$5,000,000 under \$10,000,000	l	1	ı	1	ı	ı	ı	ı	:	:
\$10,000,000 or more	ı	1	ı	1	ı	1	ı	ı	ı	1
Taxable returns, total	16.39	19.60	98.0	0.99	1.78	2.30	2.20	2.72	21.85	26.66
No adjusted gross income	42.11	45.82	24.26	28.40	48.48	51.53	47.13	50.16	ı	1
\$1 under \$5,000	1	I	91.83	91.83	ı	1	ı	ı	ı	t
\$5,000 under \$10,000.	99.84	98.86	98.75	98.75	60.22	65.30	99.92	98.75	ı	1
\$10,000 under \$15,000. \$15,000 under \$20,000.	26.01	27.94 28.03	99.87	99.87 27.64	9.78	11.62 9.83	12.27	14.50 8.79	1 1	1 1
\$20,000 under \$25,000	48.24	62.14	14.07	14.48	7.27	9.10	5.50	7.35	ı	;
\$25,000 under \$30,000	ı	ı	5.26	5.50	6.94	8.78	96'2	10.26	t	1
\$30,000 under \$40,000	1	ł	2.82	3.07	4.62	5.78	4.16	4.85	86.52	71.89
\$40,000 under \$20,000	1 1	1 1	2.45 1.61	1.81	3.33	4.20	3.78	4.30 I	50.47	59.37
\$75,000 under \$100,000	1	t	2.00	2.29	4.10	5.17	ı	ı	57.65	68.91
\$100,000 under \$200,000	ı	ı	**2.63	**3.17	26.67	32.85	t	ı	28.60	31.34
\$200,000 under \$500,000	ı	t	:	:	t	1	ı	1	82.48	82.48
\$500,000 under \$1,000,000	ı	ı	t	ı	1	ı	1	ı	••75.13	
מינים מינים	,	1 6	1 3	t ;	1 6	: !	1 3		70	9
Nontaxable returns, total	17.42	21.78	1.38	1.81	2.98	3.67	3.04	4.02	13.27	30.43
Footnotes at end of table.										

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

by Size of Adjusted Gross Income--Continued (Coefficient of vanation for number of returns and amount (percent))

					Tax credits	Tax creditscontinued				
Size of adjusted gross income	Eamed income offset income to	Eamed income credit used to offset income tax before credits	Minimum	Minimum tax credit	Forei	Foreign tax credit	General business credit	ousiness dit	Empowerment zone and community renewal credit	nt zone and newal credit
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
All returns, total	2.19	3.13	5.63	5.54	1.06	2.80	6,15	5.22	14.99	14.14
No adjusted gross income	:	:	:	:	69.33	41.70	ı	1	:	:
\$1 under \$5,000	ı	1	••61.02	••29 13	15.64	23 10	99.95	96 66	ı	1
\$5,000 under \$10,000	••4 94	25	1	1	15.73	25 60	96 66	96 66	;	1
\$10,000 under \$15,000 \$15,000 under \$20,000	6.01	10.08 9.63	71.44	71 84	12 26 10.48	27.15 34.73	70.56	77 42 57 13	: 1	: 1
\$20,000 under \$25,000	4.82	5.90	73.04	61 40	10.19	31.93	63.87	71.25	**70 81	-73 19
\$25,000 under \$30,000.	4 19	5 20	54.48	64 43	10.18	37.05	55.58	6131	99.95	99 95
\$30,000 under \$40,000	8 69	12.28	39.00	52.63	7.04	26.69	25.95	27.35	98.39	98.39
\$40,000 under \$50,000. \$50,000 under \$75,000.	1 1	1 1	30.17	44.47	6 68 4 06	28.61 16.53	22 25 16 03	31.80	99 95 69.25	99.95
\$75,000 under \$100,000.	ļ	ı	18.51	32.55	4 43	23.34	18 61	28 64	75 24	85 17
\$100,000 under \$200,000	ı	1	9.13	14 13	2.73	11.04	11.05	18.33	48.85	47.33
\$200,000 under \$500,000	1	1	8 80	15.48	1.90	8.19	11.41	15.41	••12.01	24 20
\$500,000 under \$1,000,000	;	1	6.62	17 53	1.77	8.43	661	12 19	:	:
\$1,000,000 under \$1,500,000	: 1	l (	6.77	15.28	2 00	8.22	5.71	12 25	10.85	30.10
\$2,000,000 under \$5,000,000		1	3.58	25.5	0.84	4.78	2.50	5.53	7.37	17.76
\$5,000,000 under \$10,000,000	1	ı	2.58	6.04	0.87	3 01	1.96	3.91	5.72	5.90
\$10,000,000 or more	ı	1	ı	:	ı	:	ı	ı	ī	:
Taxable returns, total	3.55	5.15	5.83	5.92	1.11	2.83	6,49	5.38	15.31	14.44
No adjusted gross income	:	:	**	:	49.01	44 03	;	ı	:	:
\$1 under \$5,000	1	1	1	;	17.82	28.18	1	1	1	ı
\$5,000 under \$10,000	••8.95	••9.33	ı	:	19 06	32 89	t	:	:	1
\$10,000 under \$15,000	7.05	8.21	0000	00 00	14.36	31.58 17.95	70.56	77 42	: 1	: :
620 000 under 626 000	15.07	25.35	20.00	00.00		34.06	0 0	0000	0000	7. 30.0
\$25,000 under \$30,000	5.44	0/01	80 11	93.38	11 16	32 50	90.61 59.80	67 97	10 06	40.64
\$30,000 under \$40,000.	11.12	16 24	54.42	91.58	7.53	21.00	36.52	40.64	1	ı
\$40,000 under \$50,000	1	1	31.26	45.39	6.92	31,47	23.73	34 75	96 66	98.95
\$50,000 under \$75,000	ı	:	19.05	26.44	4.14	16.51	17.26	25 58	78.26	85.79
\$75,000 under \$100,000.	:	;	19.45	33.45	4.47	23 82	19.24	29 95	75 24	85 17
\$100,000 under \$200,000	1	1	9.21	14.34	2.73	11.11	11,22	18.74	48.95	47.47
\$500,000 under \$1,000,000	: 1	: :	6,68	18 76	1.30	8.47	6.62	12.25	:	<b>:</b>
\$1,000,000 or more	1		3.33	5.10	0.82	2.03	2 40	2.82	5 56	9.31
Nontaxable returns, total	2.85	3.99	21.31	13.80	8.27	19.92	18.72	21.50	63.13	57.44
Footnotes at end of table.										

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

				Tax credits	Tax credits-continued			
Size of adjusted gross income	Nonconventional fuel credit	nventional source fuel credit	Rate re	Rate reduction credit	New Yo zone	New York liberty zone credit	Other tax credits	Other tax credits
	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount	Number of retums	Amount
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
All returns, total	34.07	39.52	6.27	6.83	23.94	39'98	15.95	15.98
No adjusted gross income	I	ı	1	1	43.43	10.35	1	ı
\$1 under \$5,000	1	1	1	ı	I	1	1	1
\$5,000 under \$10,000	99.95	99.95	27.45	30.32	1	1	1 7	1 7
\$15,000 under \$20,000	1 1	1 1	16.77	18.02	!!	1 1	76.88 99.97	76:66 99:97
\$20,000 under \$25,000	1	1	15.66	17.29	1	1	26.96	26:66
\$25,000 under \$30,000	1	1	15.57	16.61	:	1	61.72	89.99
\$30,000 under \$40,000	92.66	92.66	17.46	18.32	ı	ſ	70.59	99.33
\$40,000 under \$50,000 \$50,000 under \$75,000	82.49 99.95	82.49 99.95	21.84 19.75	22.28	1 1	1 1	42,93 26.98	84.10 42.10
\$75 000 tinder \$100 000	69.63	99.61	:	:	ı	ı	43.35	60.65
\$100,000 under \$200,000	70.28	29 96	••24.16	**24.11	64.29	29.60	48.37	76.80
\$200,000 under \$500,000	**22.55	**18.25	29.17	28.76	**24.56	**40.32	**18.99	**28.91
\$500,000 under \$1,000,000	*	:	33.99	35.65	*	•	* :	:
\$1,000,000 under \$1,500,000	: :	: :	39.53	41.62	: :	: :	18.40	60.56
\$2,000,000 under \$5,000,000	:	:	18.28	18.24	:	:	9.82	28.65
\$5,000,000 under \$10,000,000.	:	:	18.24	18.46	:	:	5.84	31.36
\$10,000,000 or more	:	:	1	ı	;	:	1	1
Taxable returns, total	36.05	39.81	96.9	7.47	24.79	37.52	16.88	15.75
No adjusted gross income	1	1	1	1	48.23	0.70	1	1
\$1 under \$5,000	1	1	1	ı	ı	ı	ı	1
\$5,000 under \$10,000	ı	ı	30.38	32.47	1	1	1	1
\$10,000 under \$15,000	1 1	1 1	21.79	23.02	1 1	1 (	99.97	79.99
COO COO COO			0 0	0 6			0000	000
\$25,000 under \$29,000	1 1	1 1	17.69	18 93	1 1	t 1	99.99	99.95
\$30,000 under \$40,000	99.76	92.66	18.48	19.38	1	ı	99.68	96.09
\$40,000 under \$50,000	82.49	82.49	22.49	23.02	1	ì	43.42	84.13
\$50,000 under \$75,000	99.95	99.95	20.36	21.09	1	ı	27.99	44.57
\$75,000 under \$100,000	69.63	99 61	:	;	1		43.35	60.65
\$100,000 under \$200,000	70.28	96.67	**24.17	*24.11	75.52	69:02	48.37	76.80
\$200,000 under \$300,000 \$500,000 under \$1,000,000	22.65	18.51	33.99	35.65	24.67	**40.44	19.03	 :
\$1,000,000 or more	:	:	21.94	24.25	:	*	9.39	6.33
Nontaxable returns, total	99.53	18.23	14.44	16.82	85.12	82.73	48.68	66.53
Footnotes at end of table.								

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

	boul	Income	Form 497(	Form 4970 tax-trusts	Total	lel		All otne	All other taxes		
Size of adjusted gross income	tax a	tax <i>a</i> fter credits	accum	accumulation	псоте	me ×	Total	le:	Penalty tax on qualified retirement plans	on qualified nt plans	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	
All returns, total	0.21	0.21	30.89	10.53	0.21	0.21	0.56	0.85	1.68	2.62	
No adjusted gross income	17.21	10.29	1	t	17.19	10.28	4 83	6.05	12.03	16.05	
\$1 under \$5,000	4 48	22.18	ı	1	4.48	22.18	2.99	5 69	13.41	23 21	
\$5,000 under \$10,000	2.04	2.74	1	;	2.04	2.74	2.42	2.93	10.57	16 21	
\$10,000 under \$15,000. \$15,000 under \$20,000.	1.66 1.61	1.88	1 1	1 1	1.66	1.88 1.85	2.49	3.07	7.87	12 61 11.44	
\$20,000 under \$25,000.	1.65	1.86	ı	1	1.65	1.86	3.17	4.47	7.07	10.02	
\$25,000 under \$30,000	1.65	1.90	1	1	1.65	1.90	3.36	4.96	6.94	9.83	
\$30,000 under \$40,000.	1.14	1.30	ı	1	1.14	1.30	2.50	3.78	4.94	6.58	
\$50,000 under \$75,000	0.78	0.91	1	: 1	0.78	0.91	1.92	3 13	3.64 4.04	5.16	
\$75,000 under \$100,000	0.95	1.08	1	1	0.95	1.08	2.54	3.65	5.00	7.34	
\$100,000 under \$200,000	0.97	0.91	t	1	0.97	0.91	2.00	2.25	4.76	6.34	
\$200,000 under \$500,000	1.00	06:0	1	1	1.00	06:0	1.73	2.27	6.38	11.55	
\$500,000 under \$1,000,000	1.16	1.06	1 ;	1	1.16	1.06	1.85	2.62	9.76	26.60	
\$1,000,000 under \$1,500,000	1,40	1.37	66.23	76.76	1.40	1.37	2.13	3.21	11.97	30.18	
\$1,300,000 under \$2,000,000	1.22	1.28	93.64	93.64	1.22	1.28	1.97	3.41	10.81	26.10	
\$5,000,000 under \$10,000,000	0.71	0 62	15.63	2:	0.71	0.53	0.94	2.25	6.30	7.00	-
\$10,000,000 or more	ı	1	ı	1	1	1	ı	ĺ	1	1	
Taxable returns, total	0.21	0.21	30.89	10.53	0.21	0.21	0.79	1.03	1.89	2.84	
No adjusted gross income	17.21	10.29	ı	ı	17.19	10.28	27 61	20.47	55.26	34 55	
\$1 under \$5,000	4.48	22.18	1	1	4.48	22.18	18 90	25.31	53.30	83 96	
\$5,000 under \$10,000	2.04	2.74	ı	ŧ	2.04	2.74	7.55	9.54	23.24	40 08	
\$10,000 under \$15,000 \$15,000 under \$20,000	1.66	1.88	1 1	1 1	166	1,88	485	6.21	11.86	19.36	
\$20,000 under \$25,000.	1.65	1.86	1	1	55	186	4 59	6 69	06 6	13.47	
\$25,000 under \$30,000	1.65	1.90	ı	ı	1.65	1.90	4.42	6.67	8.96	12.79	
\$30,000 under \$40,000	1.14	1.30	1	1	1.14	1.30	2.90	4.53	5.59	7 45	
\$40,000 under \$30,000. \$50,000 under \$75,000.	0.78	0.91	1 1	1 1	0.78	1.37	2.90	4.58 3.25	3.70	8.29 5.25	
\$75,000 under \$100,000.	0.95	1.08	1	1	0.95	4 08	2.55	3.68	5.01	7.37	
\$100,000 under \$200,000	26.0	0.91	1	ı	0.97	0.91	2.00	2.26	4.76	6.35	
\$200,000 under \$500,000	1.00	0.90	1	i	1.00	06:0	1.73	2.28	6.39	11.57	
\$500,000 under \$1,000,000	1.16	1 06	1 6	1 5	1.16	1.06	1.85	2.62	9.77	26 64	
Moderation and an article	0.02	0.30	30.89	10.53	0.62	0.30	0.98		6.65	15.80	
TOTAL CANADIA CONTROL OF THE CONTROL	1	1	:	1	-		1.05	1.71	3.77	5.27	

Table 3.3CV.-Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Authorized particularity of the properties				All oth	All other taxes-continued	er taxes-continued		Eamed income credit	ome credit	Total	a
Number of large and lar	Size of adjusted gross income	Self-emp ta	oloyment	Social sec on tip i	urity taxes ncome	Hous	ehold ment tax	usec offset oth	to er taxes	ta: Iiabli	lity
(44)         (46)         (48)         (48)         (49)         (50)         (51)         (52)           0.54         0.02         5.66         1187         5.65         6.87         1.44         2.02         0.20           5.58         6.87         4.13         2.65         7.44         3.419         1.652         0.20         0.20           2.58         4.17         21.73         2.846         7.14         3.419         1.652         3.07         1.72         0.20         0.20           2.58         2.59         1.52         2.864         7.14         2.17         2.27         6.64         7.77         1.87		Number of retums	Amount	Number of retums	Amount	Number of retums	Amount	Number of retums	Amount	Number of returns	Amount
0.54         0.92         5.66         11.87         5.65         6.87         14.43         2.02         0.20           5.28         6.82         5.840         71.43         3.419         11.63         4.97         6.04         2.77         6.04         2.77           2.40         2.53         11.52         2.519         49.34         6.617         3.07         4.27         1.24         5.27           2.40         2.516         11.52         2.519         49.34         6.617         3.07         4.27         1.02         2.77           3.80         2.516         11.52         2.519         46.51         6.05         7.77         1.52         1.52           3.80         2.516         2.516         4.526         4.526         4.52         1.52		(44)	(45)	(46)	(47)	(48)	(49)	(20)	(51)	(52)	(53)
528         682         6430         7443         3419         1963         817         1242         527           249         249         417         1517         25.84         7140         5667         477         604         277         158           248         258         4631         4631         5667         306         307         118         277         158           258         344         1416         2289         4637         308         307         158         <	All returns, total	0.54	0.92	5.66	11.87	5.65	6.87	1.43	2.02	0.20	0.20
3.07         4.17         2.17.2         2.04.6         7.14.0         56.07         4.27         6.04         2.77         1.02           2.24         3.24         4.16         2.26         4.60         4.60         3.07         3.07         3.07         1.02           3.24         3.24         4.16         2.26         6.20         6.04         4.77         5.97         1.18           3.26         4.26         2.26         6.26         4.60         6.04         5.27         1.18           3.26         4.26         2.26         6.04         5.27         6.16         7.27         1.18           3.26         4.26         2.26         6.04         2.27         6.16         7.27         1.18           2.24         4.52         2.26         6.04         2.76         6.16         7.27         1.18           2.24         4.67         2.26         3.07         4.28         6.04         2.77         1.18           2.24         4.67         2.26         3.07         4.28         4.28         4.27         1.18           2.24         4.67         3.26         3.27         4.27         5.07         1.16	No adjusted gross income	5.28	6.82	54.50	74.43	34.19	19.83	8.17	12.42	5.27	5.86
2.45         2.56         1.57         3.51         44.09         44.	\$1 under \$5,000	3.07	4.17	21.73	26.46	71.40	95.07	4.27	6.04	2.77	7.47
2.2.2         3.14         14,16         2.260         64,01         64,17         5.27         5.27         150           3.56         4.69         2.06         3.16         6.08         6.09         6.04         5.20         6.70         1.50           2.83         4.69         2.156         2.226         6.98         6.94         5.20         6.70         1.50           2.83         4.07         2.28         2.207         4.36         5.207         6.10         7.81         1.61           2.84         3.57         4.69         2.26         6.04         3.51         -         -         0.78         1.13           2.24         3.56         1.27         3.149         4.629         -         -         0.78         1.13           2.24         3.67         1.28         2.76         6.04         6.04         6.07         1.13         1.11         <	\$5,000 under \$10,000	2.49	2.95	15.92	25.19	49.91	56.07	3.06	3.97	1.82	2.63
3.50         4.69         3.22.5         6.93.5         6.94.6         5.20         6.70         1.60           2.83         4.77         2.88         4.87         4.87         4.87         6.16         7.81         1.61           2.83         4.07         2.88         2.99         44.82         2.89         4.77         1.03         1.13           2.84         4.07         2.88         2.89         2.80         3.81         1.71         1.03         1.13           2.24         4.63         1.937         4.382         2.76         4.012	\$10,000 under \$15,000	2.62 3.18	3.14 3.98	14.16 20.01	23.60 30.86	46.09 58.74	64.65	3.5 <i>f</i> 4.77	5.97	1.56	1.83
3.76         5.26         31,66         42,82         41,82         49,74         6,16         7,81         161           2.83         4,07         22,58         28,90         44,87         83,60         47,7         113         113           2.24         3,51         16,04         38,10         31,19         46,29           0.78         113           2.24         3,51         16,04         38,10         27,19         46,29          0.07          0.07           2.16         2,43         16,24         77,10         12,74         16,27          0.097           1,17         2,24         16,27         66,14         11,47          0.097           1,17         2,25         27,22         66,14         11,47          11,60           2,17         2,27         66,24         77,16         4,96         7,93          11,10           1,17         2,23         66,24         77,16         4,96         7,93          11,10           1,17         2,23         66,34         77,16         1,56         20,6          11,	\$20,000 under \$25,000	3.50	4.69	21.55	32.25	69.93	69.46	5.20	6.70	1.60	1.82
283         407         2258         5299         4497         8360         8.77         1033         1.13           224         458         1604         38.0         470         2258         5209         4468         5360         8.77         1033           216         224         38.1         1632         37.19         4529         -         -         0.78           216         243         1632         37.19         4524         -         -         0.95           1182         223         243         6624         1197         -         -         0.95           1187         236         6624         77.16         496         7.89         -         -         0.95           1197         223         6624         77.16         496         7.89         -         -         0.09           1106         1.91         252         6.04         7.76         -         -         0.09           1.107         2.10         6.07         7.10         4.27         7.76         -         -         0.09           1.108         1.131         2.26         6.74         1.55         2.06         -	\$25,000 under \$30,000.	3.76	5.26	31.66	42.82	41.82	49.74	6.16	7.81	1.61	1.86
3.09         4.63         2.55         6.04         38.04         3.05         4.02	\$30,000 under \$40,000	2.83	4.07	22,58	29.90	49.97	83.60	8.77	10.03	1.13	1.27
2.92         4.05         119.37         4.382         27.65         40.12         -         -         0.96           2.16         2.43         16.32         37.19         12.74         16.73         -         -         0.97           1.97         2.95         2.35         2.72.2         6.64         11.97         -         -         0.97           2.16         3.43         66.24         77.16         4.96         7.93         -         -         1.10           2.16         3.65         9.37         4.27         7.05         -         -         1.10           1.06         1.91         3.65         8.17         2.14         3.62         -         -         1.10           1.06         1.91         3.65         8.17         2.14         2.14         -         1.10           1.06         1.91         3.65         8.17         2.14         2.14         2.14         1.14           1.06         1.91         3.65         8.17         2.14         2.14         2.14         2.14         2.14         2.14         2.14         2.14         2.14         2.14         2.14         2.14         2.14         2.14	\$40,000 under \$50,000 \$50 000 under \$75,000	3.09	3.51	25.55 16.04	52.07 38.10	43.00 31.19	55.01 46.29	ı I	 	0.78	0.91
2.6         2.43         (6.32         37.19         (12.74         (6.73         -         -         0.97           1.82         2.35         2.35         2.722         6.61         1.97         -         -         1.00           1.97         2.69         5.013         6.776         5.23         8.77         -         -         1.10           2.27         2.69         5.013         6.62.4         77.16         4.96         7.93         -         -         1.10           2.16         3.85         6.62.4         77.16         4.96         7.93         -         -         1.10           1.17         2.23         6.62.4         77.16         4.27         7.05         -         -         1.10           1.17         2.24         6.62         7.93         -         -         1.14         1.14           1.06         1.13         36.95         26.74         1.55         2.05         -         -         1.14           1.07         1.14         1.15         2.05         2.05         2.05         -         -         1.14           1.08         1.12         1.14         2.05         2.05	67E 000 1184 0400 000	2 02	4 05	19.37	43.92	27.65	40.12	1	ı	0.95	1.07
18Z         235         27Z         6564         661         1197         -         -         100           277         345         6624         7736         663         7736         -         -         116           277         345         6624         7736         -         -         -         116           277         345         6624         7736         -         -         -         146           147         2253         4029         8147         427         705         -         -         140           147         2253         4029         8147         427         705         -         -         140           147         2253         4029         8147         1.55         205         -         -         140           2084         1.17         7.10         16.16         5.82         6.08         -         -         0.71           2037         2.48         7.70         16.16         5.82         6.08         -         -         0.71           2038         2.737         7.744         7.704         7.727         7.727         7.744         7.706         7.727	\$100,000 under \$200,000.	2.16	2.43	16.32	37.19	12.74	16.73	ı	1	0.97	0.89
197         2.69         50.13         65.76         5.23         8.97         -         -         1.10           2.16         3.65         93.71         4.27         7.05         -         -         1.10           1.17         2.23         40.29         81.17         2.14         3.62         -         -         1.12           1.17         2.23         40.29         81.17         1.55         2.05         -         -         0.04           1.17         2.23         40.29         81.17         2.14         3.62         -         -         0.04           1.06         1.91         35.55         6.74         1.55         2.06         -         0.71           2.034         2.14         1.55         2.06         -         -         0.71           2.035         2.23         1.14         1.15         0.06         -         -         0.71           2.037         2.24         1.16         5.82         6.08         -         -         1.14           2.037         2.24         1.16         5.82         6.08         -         -         1.71           2.037         2.24         1.17 </td <td>\$200,000 under \$500,000</td> <td>1.82</td> <td>2.35</td> <td>27.22</td> <td>63.64</td> <td>6.61</td> <td>11.97</td> <td>ι</td> <td>1</td> <td>1.00</td> <td>0.89</td>	\$200,000 under \$500,000	1.82	2.35	27.22	63.64	6.61	11.97	ι	1	1.00	0.89
2.27         3.43         66.24         77.10         4.96         7.63         -         -         1.22           2.16         3.65         40.29         81.17         2.14         3.62         -         -         1.22           1.06         1.91         35.95         2.674         1.55         2.05         -         -         0.64           1.06         1.91         35.95         2.674         1.55         2.05         -         -         0.64           1.06         1.91         35.95         2.674         1.55         2.05         -         -         0.64           2.04         1.06         -<	\$500,000 under \$1,000,000	1.97	2.69	50.13	67.76	5.23	8.97	ı	ı	1.16	1.05
1.7         2.23         40.29         81.7         2.14         3.62         —         —         0.64           1.06         1.91         35.95         26.74         1.55         2.05         —         —         0.71           1.06         1.91         35.95         26.74         1.55         2.05         —         —         0.71           2.08         1.12         7.10         16.16         5.82         6.08         —         —         0.71           2.09         2.03         1.74         17.061         —         —         —         4.48           8.15         9.90         2.801         4.75         —         —         —         4.48           8.15         9.90         2.801         4.75         —         —         4.48           8.15         9.90         2.801         4.75         —         —         4.48           8.15         9.90         2.801         4.75         —         —         —         4.48           5.06         6.70         3.822         5.638         6.37         —         —         —         1.16           5.06         6.70         3.823 <td< td=""><td>\$1,000,000 under \$1,500,000</td><td>2.27</td><td>3.43</td><td>93.71</td><td>93.71</td><td>4.96</td><td>7.05</td><td>I I</td><td>ı I</td><td>1.22</td><td>1.28</td></td<>	\$1,000,000 under \$1,500,000	2.27	3.43	93.71	93.71	4.96	7.05	I I	ı I	1.22	1.28
1.06         1.91         35.95         26.74         1.55         2.05         —         —         0.71           - <td>\$1,300,300 under \$5,000,000.</td> <td>1.17</td> <td>2.23</td> <td>40.29</td> <td>81.17</td> <td>2.14</td> <td>3.62</td> <td>ı</td> <td>1</td> <td>0.64</td> <td>0.59</td>	\$1,300,300 under \$5,000,000.	1.17	2.23	40.29	81.17	2.14	3.62	ı	1	0.64	0.59
0.84         1.12         7.10         16.16         5.82         6.08           0.21           30.07         24.98  <	\$5,000,000 under \$10,000,000.	1.06	1.91	35.95	26.74	1.55	2.05	ı	1	0.71	0.62
0.84         1.12         7.10         16.16         5.82         6.08           0.21           30.07         24.98           18.19         9.26           17.19           2.093         27.37               4.48           8.15         9.90         28.01         41.75             4.48           5.39         6.50         20.63         39.12         6.397         73.27             4.48         1.66           5.06         6.42         38.52         56.38         95.90         82.72           1.66         1.61           5.06         6.42         38.52         56.38         95.90         82.72           1.66         1.61         1.66         1.61         1.66         1.61         1.66         1.61         1.66         1.62         1.74         1.74         1.75         1.74         1.75         1.74         1.75            1.66         1.74         1.74 </td <td>\$10,000,000 or more.</td> <td>l</td> <td>ı</td> <td>1</td> <td>1</td> <td>ı</td> <td>ı</td> <td>1</td> <td>ı</td> <td>ſ</td> <td>1</td>	\$10,000,000 or more.	l	ı	1	1	ı	ı	1	ı	ſ	1
30,07         24,98         " "70,61         " " 18,19         9.26         — " 4,48         " 4,48         " 4,48         " 4,48         " 4,48         " 4,48         " 4,48         " 4,48         " 5,39         6,50         28,01         4,175         — " — " — " — " — " — " — 4,48         — " 4,48         — " 5,37         — " 4,48         — " — " — " — " — " — " — 4,48         — " 5,37         — " — " — " — " — " — " — " — " — 4,48         — " — " — " — " — " — " — " — " — " — 1,65         — — " — " — " — " — " — " — " — 1,65         — — " — " — " — " — " — " — " — 1,65         — — " — " — " — " — " — " — 1,65         — — " — " — " — " — " — " — " — 1,65         — — — — — — — — — — — — — — 2,04         — — — — — — — — — — — — — — — — 2,04         — — — — — — — — — — — — 4,48         — — — — — — — — — — — — — — — — — — 2,04         — — — — — — — — — — — — — — — — — — —	Taxable returns, total	0.84	1.12	7.10	16.16	5.82	6.08	ı	1	0.21	0.20
20.93         27.37         "74.94         "70.61         —         —         —         —         448         48         4.55         —         —         —         —         —         4.48         7.27         — <t< td=""><td>No adjusted gross income</td><td>30.07</td><td>24.98</td><td>:</td><td>:</td><td>18.19</td><td>9.26</td><td>ı</td><td>ı</td><td>17.19</td><td>9.58</td></t<>	No adjusted gross income	30.07	24.98	:	:	18.19	9.26	ı	ı	17.19	9.58
8.15         9.90         28.01         41.75         —         —         —         —         2.04           5.39         6.50         20.63         39.12         6.37         7.327         —         —         1.66           5.06         6.42         38.52         56.38         95.90         82.72         —         —         1.61           5.07         7.10         32.04         52.17         —         —         —         —         1.65           5.07         7.16         35.31         44.49         42.71         53.66         —         —         —         —         1.65           3.36         4.94         25.22         34.08         53.73         66.70         —         —         1.14           2.31         3.66         16.20         38.72         40.46         39.33         —         —         1.14           2.95         4.08         19.37         43.92         29.80         43.98         —         —         0.78           1.82         2.35         27.24         6.365         6.63         12.30         —         —         0.97           1.08         1.09         50.13         6	\$1 under \$5,000.	20.93	27.37	**74.94	••70.61	ı	!	l	ı	4.48	20.25
5.39         6.50         20.63         39.12         6.37         73.27         -         -         1.00           5.06         6.42         38.52         56.38         95.90         82.72         -         -         1.65           5.07         7.10         32.04         52.17         -         -         -         -         1.65           5.07         7.16         35.31         44.49         52.71         -         -         -         -         1.65           3.36         4.94         25.22         34.08         53.73         66.70         -         -         -         1.14           2.31         3.66         16.20         38.72         40.46         39.33         -         -         1.14           2.95         4.08         19.37         43.92         29.80         43.98         -         -         0.78           1.82         2.35         27.24         63.65         6.63         12.30         -         -         0.95           1.08         1.46         50.13         67.76         5.24         9.08         -         -         1.16           1.08         1.77         9.38	\$5,000 under \$10,000	8.15	9.90	28.01	41.75	ı	1	1	1	2.04	3.00
5.17         7.10         32.04         52.17         —	\$10,000 under \$15,000	5.39	6.50	20.63	39.12 56.38	63.97	73.27	1 1	l 1	1.61	1.88
5.17         7.10         3.2.34         4.449         42.71         53.66         -         -         1.65           3.36         4.94         25.22         34.08         53.73         65.70         -         -         1.14           3.38         5.10         27.50         38.72         40.46         39.33         -         -         1.13           2.31         3.66         16.20         38.72         40.46         39.33         -         -         0.78           2.17         2.44         16.20         38.72         29.80         43.98         -         -         0.95           1.82         2.17         2.44         16.32         37.19         12.96         14.69         -         -         0.95           1.82         2.54         63.65         6.63         12.30         -         -         1.00           1.97         2.89         50.13         67.76         5.24         9.08         -         -         1.16           1.08         1.74         9.38         1.46         18.32         22.33         1.43         2.02         1.61	000 TOTAL DESCRIPTION OF THE PROPERTY OF THE P	, ,	, ,	33.04	53.17		ı	ı	1	1.65	1.86
3.36         4.94         25.22         34.08         53.73         65.70         —         —         1.14           3.38         5.10         27.50         53.79         47.29         60.78         —         —         1.13           2.31         3.66         16.20         38.72         40.46         39.33         —         —         0.78           2.17         2.44         16.20         37.19         12.96         14.69         —         —         0.95           1.82         2.35         27.24         63.65         6.63         12.30         —         —         0.97           1.97         2.69         50.13         67.76         5.24         9.08         —         —         0.62           1.08         1.46         9.38         1.99         2.31         —         0.62           1.06         4.74         9.38         14.68         1.43         2.02         1.61	\$25,000 under \$23,000	5.07	7.16	35.31	44.49	42.71	53.66	1	ı	1.65	1.89
3.38         5.10         27.50         53.79         47.29         60.78         —         —         1.13           2.31         3.66         16.20         38.72         40.46         39.33         —         —         0.78           2.95         4.08         19.37         43.92         29.80         43.98         —         —         0.95           2.17         2.44         16.32         37.19         12.96         14.69         —         —         0.97           1.82         2.35         27.24         63.65         6.63         12.30         —         —         1.00           1.97         2.69         50.13         67.76         5.24         9.08         —         —         1.16           1.08         1.46         29.90         77.33         1.99         2.31         —         0.62           1.06         1.74         9.38         14.68         18.32         22.93         1.43         2.02         1.61	\$30,000 under \$40,000.	3.36	4.94	25.22	34.08	53.73	65.70	ı	ı	1.14	1.29
2.95     4.08     19.37     43.92     29.80     43.98     -     -     0.95       2.17     2.44     16.32     37.19     12.96     14.69     -     -     0.97       1.82     2.35     27.24     63.65     6.63     12.30     -     -     1.00       1.97     2.69     50.13     67.76     5.24     9.08     -     -     1.16       1.08     1.46     29.90     77.93     1.99     22.31     -     -     0.62       1.06     1.74     9.38     14.68     18.32     22.93     1.43     2.02     1.61	\$40,000 under \$50,000	3.38	5.10	27.50	53.79	47.29	60.78	ı	ı	1.13	1.36
2.95         4.08         19.37         43.92         29.80         45.98         -         -         0.95           2.17         2.44         16.32         37.19         12.96         14.69         -         -         0.97           1.82         2.35         27.24         63.65         6.63         12.30         -         -         0.07           1.97         2.69         50.13         67.76         5.24         9.08         -         -         1.16           1.08         1.46         29.90         77.93         1.99         2.31         -         0.62           1.06         1.74         9.38         14.68         18.32         22.93         1.43         2.02         1.61	\$50,000 under \$75,000	2.31	3.66	16.20	38.72	40.40	28.22	ı	I	5 6	
2.17         2.44         16.32         37.19         12.96         14.69         -         -         0.31           1.82         2.35         27.24         6.365         6.63         12.30         -         1.00           1.97         2.69         50.13         67.76         5.24         9.08         -         -         1.16           1.08         1.46         29.90         77.93         1.99         2.31         -         0.62           1.06         1.74         9.38         14.68         18.32         22.93         1.43         2.02         1.61	\$75,000 under \$100,000	2.95	4.08	19.37	43.92	29.80	43.98	ı	ı	0.95	7.07
1.87 2.69 50.13 67.76 5.24 9.08 1.16 1.06 1.74 9.38 14.68 18.32 22.93 1.43 2.02 1.61	\$100,000 under \$200,000	2.17	2.44	16.32	37.19	12.96	14.69	ı	1 1	1.00	0.89
1.08         1.46         29.90         77.93         1.99         2.31         -         -         0.62           1.06         1.74         9.38         14.68         18.32         22.93         1.43         2.02         1.61	\$200,000 under \$500,000	1.82	2.35	50.13	67.76	5.24	9:08	ı	ı	1.16	1.05
1.06 1.74 9.38 14.68 18.32 22.93 1.43 2.02 1.61	\$1,000,000 or more	1.08	1.46	29.90	77.93	1.99	2.31	1	ı	0.62	0.30
	Nontaxable returns, total	1.06	1.74	9.38	14.68	18.32	22.93	1.43	2.02	1.61	2.65

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

					Tax pa	Tax payments				
Size of adjusted gross income	7	Total	Incorr	Income tax withheld	Estima	Estimated tax payments	Additional child tax credit	ial child redit	Payments with request for extension of filing time	ith request of filing time
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(54)	(55)	(56)	(57)	(88)	(59)	(09)	(61)	(62)	(63)
All returns, total	0.10	0.19	0.12	0.25	0.92	0.61	1.08	1.43	2.42	0.88
No adjusted gross income	3.06	3.36	3.52	4.44	6.52	527	7.97	9 7 6	14 40	11 23
\$1 under \$5,000	1.33	3.27	1.36	3.06	7 36	13 16	17 29	22 17	15 84	27 90
\$5,000 under \$10,000	1.24	2.01	1.27	1.95	5.82	9.59	1183	15 88	16.37	1948
\$15,000 under \$20,000	1.22	1.49	126	1.49	4 43	6.36	2 40	2 60	15.32	21 81
\$20,000 under \$25,000	1.30	1.50	1.33	1.53	4 70	6 28	2 72	3.07	15 68	19 43
\$25,000 under \$30,000.	1.39	1.57	1 43	1.61	4.94	5 95	3.26	3 80	14 92	22 89
\$30,000 under \$40,000	105	1.17	108	121	3.58	4 45 4 58	3.14	3.93	12 74	17.83
\$50,000 under \$75,000	0.77	0.89	0.79	0.92	2.56	3 34	7 41	9.79	8.17	10.49
\$75,000 under \$100,000.	0.95	1.07	0.98	1 12	3.09	3.70	20 47	27 94	9 43	11.82
\$100,000 under \$200,000.	0.98	0.94	1 02	1.05	2.02	2.18	41.46	40.11	4 81	6.40
\$200,000 under \$500,000.	1.00	0.94	1.11	121	1.54	1.70	1	ı	3 22	3 73
\$300,000 trider \$1,000,000	1.10	1.40	59	2.04	1.70	1.91	l i	1 1	2.32	3.14
\$1,500,000 under \$2,000,000.	1 22	1.35	1.38	1 94	1.52	1.95	1	ı	2.51	3.23
\$2,000,000 under \$5,000,000	0.64	0.63	0.74	1.07	0 79	0.96	1	ı	1.20	143
\$5,000,000 under \$10,000,000	L/0 I	0.62	0.78	<u>5</u> 1	8.0	0.80	: 1	1 1	0.30 1	0.90
Taxable returns, total	0.22	0.20	0.24	0.26	66:0	0.62	16.86	18.90	2.55	0.88
No adjusted gross income	18.90	8.79	23.75	14.05	25.99	13 20	40.10	22.80	41 36	11 63
\$1 under \$5,000	6.05	19.03	6.52	23 65	17 58	22.77	1	1	23 72	65.55
\$5,000 under \$10,000	2.14	2.57	2.17	2.61	11.97	14.57	ı	ı	29 06	34 90
\$10,000 under \$15,000 \$15,000 under \$20,000	1.75	1.98	1.81	2.01	6 15 5.33	8 11 6.86	1 1	1 1	22.44 19.06	29 25 28 46
\$20,000 under \$25,000	1 68	1.84	1.74	1.90	5.36	6 92	26.96	26 66	18.97	22 72
\$25,000 under \$30,000	1.67	1.82	1.72	1.88	5 58	6.80	51 60	50.99	17.08	26 27
\$30,000 under \$40,000	1.16	1.26	1.19	1.30	3 83	4 79	31.61	35.78	13.52	15 44
\$40,000 under \$50,000. \$50,000 under \$75,000.	1,14	0.90	0.80	0.93	3.78	3 32	30.60	33.36	13 64 8 65	11.26
\$75,000 under \$100,000.	96'0	1.07	0.98	1.12	3 11	3.72	1	ı	9.57	12 12
\$100,000 under \$200,000	0.98	0.94	1.02	1.05	2.02	2 19	86 67	83.08	4 83	6.44
\$200,000 under \$500,000	1 00	0.94	1.11	121	1.54	1.70	1	ı	3 22	3.73
\$1,000,000 or more	0.62	0.31	0.72	0.61	0.75	0.47	t I	1 1	1 11	0.51
Nontaxable returns, total	0.56	1.09	0.58	1.08	2.72	3.98	1.08	1.43	7.52	8.01
Footnotes at end of table,										

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments,

by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income   Number of taxes withheld taxes withheld teturns, total   Amount returns	2 -	Amount (67)	Credit from regulated investment companies	regulated companies	Health insurance credit	surance dit	refundable portion	
Number of returns (64) 3.07 40.19 70.62 89.92 88.28 88.28 88.28 88.248 68.52 99.82 61.39 47.22 29.16 10.03 44.33 3.75		Amount (67) 9.71	Number of					to some
64)  3.07  3.07  40.19  70.62  89.92  88.28  82.48  82.48  82.48  82.48  82.48  82.48  82.48  83.75  44.33  44.43		(67) 9.71 13.88	retums	Amount	Number of returns	Amount	Number of retums	Amount
3.07 40.19 70.62 89.92 88.28 82.48 82.48 82.48 61.39 61.39 61.39 77.22 77.22 77.22 77.22 77.23 77.		9.71	(89)	(69)	(02)	(71)	(72)	(73)
68.28 89.92 88.28 82.48 82.48 68.52 99.82 99.82 99.82 99.82 10.03 10.03 10.03		13.88	30.57	11.86	27.95	28.12	0.80	1.03
70.62 89.92 88.28 82.48 82.48 82.48 81.39 61.39 61.39 61.39 61.39 61.39 74.722 77 74.722 77 74.722 77 74.722 77 74.722 77 74.722 77 74.722 77 74.722 77 74.722 77 74.722 77 74.722 74.72			••0.00	••0.00	ı	1	7.80	11.26
89.92 88.28 82.48 82.48 61.39 61.39 61.39 61.39 61.39 61.39 77.22 77 74.22 77 74.43 10.03		26.38	ı	1	ı	ı	2.61	3.50
88.28 82.48 82.48 82.48 61.39 61.39 61.39 61.39 61.39 77.22 7 7 7.22 7 7 7 7 7 7 7 7 7 7 7 7		58.63	•	!	26.66	26.96	1.97	2.50
68.52 61.39 61.39 67.22 7 29.16 7 29.16 7 4.43 7 5.9 7 4.43 7 5.9 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		33.61	::	::	79.07	84.04	2.15	2.36
68.52 9.982 9.139 61.39 7.72 29.16 7.43 10.03 1.03 1.43 4.43 4.43 4.43		24.50	98 00	98 00	75.28	78.39	2.49	2.80
29.02 47.22 47.22 7 29.16 10.03 14.43 3.75 4.59		27.61	99.95	26.66	99.98	96:06	3.22	3.66
29.16 29.16 10.03 4.43 3.75 4.59	16.20	39.79	1	1	75.41	69.77	5.07	6.01
29.16 10.03 4.43 3.75 4.59		30.91	75.02	71.94	82.65	75.10	1	1
10.03 4.43 3.75 4.59		18.39	99.61	84.85	64.41	60.39	:	1
4.43 3.75 4.59	19.97	34.82	58.69	61.04	58.46	60.61	ı	í
3.75		24.72	**49.19	**53.59	99.66	99.66	Į.	I
4.59	_	38.22	:	: (	98.74	98.74	!	1
7 23		17.26	55.90	46.56	1	( ;	1 1	
30.	23.35	35.92	30.35	38.37 90.83	93.69	93.69	1	1
\$1,500,000 under \$2,000,000		17.45	23.83	46.58	58.22	68.50	1	1
1.96		3.66	19.91	78.46	1	ı	1	1
	_	1	:	1	1	ı	1	1
Taxable returns, total 3.09 3.19	6.84	13.16	31.37	36.84	30.42	30.12	1	1
No adjusted gross income	78.33	36.13	1	1	1	ı	1	ı
\$1 inder \$5 000	93.69	93.69	1	ŀ	!	1	1	1
		84.03	1	ŧ		1	;	ı
	40.79	45.55	1	1	1 10	1 70 70	ı	1 1
\$15,000 under \$20,000	30.30	60.03	:	;	70.67	84.04	1	ı
\$20,000 under \$25,000 99.78		36.29	!	1	75.28	78.39	ı	1
\$25,000 under \$30,000	- 25.93	29.41	26.99	66.65	99.98	86.66	ι	! !
99.65		47.27	1 6	1 70 72	99.98	99.98	: :	<b>!</b> !
\$40,000 under \$50,000 48.59 72.62	20.23	34.08	75.02	84.85	64.41	60.39	ı	1
7700		34 63	58 60	6104	58.46	60.61	ı	1
_		24.02	**40.23	-53.65	99.66	99.66	:	1
\$100,000 under \$200,000		38.46		:	98.74	98.74	1	ı
4.50		17.58	55.90	46.56	ı	ı	I	1
2.15		11 25	22.39	21.04	58.93	57.52	;	ı
Nontaxable returns, total 28.20	0 8.20	13.84	96.96	0.17	70.18	76.33	0.80	1.03

Table 3.3CV--Coefficient of Variation for All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued (Coefficient of variation for number of returns and amount (percent))

isted gross income	Total		Refunded	Jed	Credited to 2004	to 2004	time of filing	f filing	tax penalty	nalty
		-			estima	estrmated tax				
	Number of Amcretums	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of retums	Amount
	(74)	(75)	(92)	(77)	(78)	(62)	(80)	(81)	(82)	(83)
:	0.16 0.	0.38	0.17	0.42	1.40	06'0	0.73	0.81	1.42	1.69
	3.12 3.	3.29	3.28	3.52	8.75	7.42	6.92	7.75	11 87	11.77
		2.39	1.31	2.40	9.77	17.10	3 21	4 85	20 94	25 62
		1.88	1.23	1.89	9.16	11.96	3.32	4.53	8 65	9 7 9
\$10,000 under \$15,000 \$15,000 under \$20,000	1.23 1.	1.76	1.28	1.78	6.71	10.74	3.29	4 58 4 88	7.88	9.32
\$20,000 under \$25,000.	1.38	1.86	1.40	1.88	6.82	8.86	3.50	5.31	7,48	11 85
	_	1.95	1.52	1.97	7.27	9.76	3.60	5.31	7.35	9.89
		1.48	1.18	1.50	5.32	6.91	2.59	3.97	4.99	6.67
\$50,000 under \$75,000	0.92	1.32	0.95	1.35	5.00 4.05	5.95	1.92	3.00	3.64	6.17
	1.16	1.72	1.20	1.78	4.74	5.57	2.67	3.98	4.59	6.88
		1.66	1.37	1.83	2.99	3.40	1.97	2.41	3.04	4.84
		2.01	1.87	2.65	2.22	2.79	1.69	2.23	2.46	3.73
-		2.39	2.49	3.70	2.10	2.77	1.99	2.64	2.72	4.36
\$1,000,000 under \$1,500,000	1.84	2.23	2.98	3 69	2.21	2.65	2.38	3.08	3.03	5.44
	-	1.29	1.70	2.52	1.03	1.42	1.26	1.65	1.65	4 43
		0.88	1.63	1.59	0.91	1.00	1.36	1.46	1.59	2.78
\$10,000,000 or more	1	1	ı	ı	ţ	1	ı	ţ	ı	1
Taxable returns, total 0.3	0.30 0.	0.46	0.32	0.53	1.51	0.93	6.79	0.83	1.50	1.74
No adjusted gross income 24.6	24.65 10.	10.37	32.12	13.93	29.27	14.25	24.13	14 31	27.60	19 79
		13.94	7.21	15.13	20.20	27.07	5.99	9.33	91.83	91.83
		301	2.31	3.02	17.35	20.87	4.68	7.48	17.08	18.53
\$10,000 under \$12,000.	1.88 2.	2.33	8: 48:	2.26	8.24	14.52	3.71	5.49	9.37	11.04
\$20,000 under \$25,000		2.42	1.89	2 47	7.71	10.24	3.79	5.99	8.78	15.10
		2.34	1.87	2.36	8.26	11.39	3.85	5.79	8.24	11 22
<del></del>		1.65	1.31	1.67	5.66	7.53	2.69	4.21	5.34	7.19
\$40,000 under \$50,000 \$50,000 under \$75,000	1.31 1.00.94	1.74		1.76	5.86	8.10 6.15	2.78	3.03	3.67	9 56 6.26
		1 7 1	121	177	4 78	568	2 68	66 8	4 60	6.93
**************************************	_	1.66	1.37	1.83	3.00	3.41	1.97	2.41	3.04	4.84
-		2.02	1.88	2.67	2.22	2.81	1.69	2 23	2.46	3.73
-		2.40	2.50	3.73	2.11	2.78	1.99	2.64	2.72	4.36
_	_	0.58	1.56	1.29	0.97	0.63	1.21	0.87	1.52	2.13
Nontaxable returns, total 0.	0.53 0.	0.81	0.54	0.82	4.00	4.46	2.06	3.12	4.72	5.59

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

(All figures are estimates based on samples-money amounts are in thousands of dollars)

			Class	ified by the highes	t marginal rate at v	which tax was com	puted		
Tax rate classes				rable income		nerated		come tax after cre	dits
	Number of	Adjusted						As a per	entage of
	retums	gross income less deficit	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns									İ
All tax rates	101,386,201	6,056,906,001	4,206,592,864	1,476,381,921	780,309,227	331,464,700	747,690,732	12.3	17.8
5 percent	678,141	14,989,722	4,130,293	4,115,356	208,010	205,768	262,065	1.7	6.3
8 percent	68,473	1,841,020	720,891	393,867	47,862	31,509	42,418	2.3	5.9
10 percent	23,243,875	416,481,979	106,142,753	106,135,364	10,615,439	10,613,536	5,354,716	1.3	5.0
10 percent (capital gains)	2,583,832	59,446,450	19,866,025	1,240,723	1,689,343	124,072	1,339,994	2.3	6.7
10 percent (Form 8814)	13,826	-295,440	8,681	8,681	870	870	492	(X)	5.7
15 percent	40,997,696	1,662,347,629	1,000,557,078	574,796,758	128,796,537	86,219,514	108,471,544	6.5	10.8
15 percent (capital gains)	6,474,523	401,021,331	259,768,302	48,385,193	33,235,065	7,257,779	31,088,912	7.8	12.0
20 percent	430,386	82,983,621	67,771,415	28,642,759	10,720,608	5,728,552	10,961,066	13.2	16.2
25 percent	15,578,547	1,190,502,522	887,311,030	238,553,113	148,923,302	59,638,278	145,051,874	12.2	16.3
25 percent (capital gains)	5,751,843	573,198,788	436,467,662	3,624,425	74,792,138	906,106	73,936,476	12.9	16.9
28 percent	1,756,615	243,393,541	196,015,310	35,135,435	41,655,938	9,837,922	41,854,635	17.2	21.4
28 percent (capital gains)	1,678,502	288,503,732	233,408,084	364,409	48,461,009	102,035	49,376,294	17.1	21.2
33 percent	1,277,577	358,924,926	305,591,419	66,200,131	74,561,983	21,846,043	76,331,709	21.3	25.0
35 percent	752,028	762,484,568	687,885,619	367,903,515	206,409,506	128,766,230	203,427,104	26.7	29.6
Form 8615	100,337	1,081,611	948,301	882,194	191,617	186,486	191,432	17.7	20.2
Joint returns and returns of surviving spouses									
All tax rates	44,033,987	4,041,178,963	2,867,802,099	961,330,648	551,095,132	229,187,721	529,558,212	13.1	18.5
5 percent	226,593	9,071,074	2,408,091	2,397,958	121,423	119,898	181,098	2.0	7.5
8 percent	28,357	1,260,125	482,473	229,770	31,018	18,382	27,770	2.2	5.8
10 percent	6,575,099	185,117,314	45,359,508	45,358,064	4,536,273	4,535,806	2,027,059	1.1	4.5
10 percent (capital gains)	1,216,493	39,784,897	12,722,831	845,611	1,097,882	84,561	828,426	2.1	6.5
10 percent (Form 8814)	8,229	-335,049	4,937	4,937	494	494	492	(X)	10.0
15 percent	17,301,376	991,052,577	590,474,243	348,251,552	76,460,433	52,237,733	63,120,860	6.4	10.7
15 percent (capital gains)	4,273,780	309,387,745	199,278,450	32,487,270	25,558,411	4,873,091	23,582,774	7.6	11.8
20 percent	247,502	60,491,852	49,621,305	21,055,514	7,881,862	4,211,103	8,049,791	13.3	16.2
25 percent	6,880,658	711,982,085	520,962,922	130,138,165	86,342,426	32,534,541	83,171,568	11.7	16.0
25 percent (capital gains)	3,636,716	431,399,229	325,684,263	2,814,052	55,354,781	703,513	54,492,787	12.6	16.7
28 percent	858,563	147,439,850	116,716,483	18,281,985	24,249,917	5,118,956	24,395,323	16.5	20.9
28 percent (capital gains)	1,146,349	219,173,629	176,081,085	264,694	36,115,227	74,114	36,941,285	16.9	21.0
33 percent	992,637	291,193,510	246,974,688	52,242,380	59,603,838	17,239,985	61,036,805	21.0	24.7
35 percent	641,635	644,160,124	581,030,822	306,958,696	173,741,145	107,435,544	171,702,173	26.7	29.6
Form 8615	-	-		_	-	-	-	(X)	(X)
Separate returns of married persons			,						
All tax rates	2,027,382	101,649,749	74,697,606	31,623,916	14,992,426	7,966,313	14,598,485	14.4	19.5
5 percent	1,866	38,565	20,834	20,834	1,041	1,042	1,471	3.8	7.1
8 percent	948	15,165	686	185	40	15	40	0.3	5.8
10 percent	285,859	3,911,186	944,457	944,457	94,453	94,446	71,425	1.8	7.6
10 percent (capital gains)	10,837	277,351	84,363	10,031	7,209	1,003	9,044	3.3	10.7
10 percent (Form 8814)	31	364	47	47	5	5	-	(X)	(X)
15 percent.,,	973,600	26,698,033	16,372,795	9,557,595	2,115,179	1,433,639	1,936,365	7.3	11.8
15 percent (capital gains)	94,852	5,406,537	3,703,484	1,656,878	496,361	248,532	520,643	9.6	14.1
20 percent	5,913	1,708,145	1,410,614	670,494	238,071	134,099	250,973	14.7	17.8
25 percent	417,625	21,634,442	16,168,345	4,307,799	2,709,915	1,076,950	2,679,526	12.4	16.6
25 percent (capital gains)	75,576	4,786,814	3,667,555	92,274	626,873	23,069	633,987	13.2	17.3
28 percent	79,505	6,709,440	5,371,749	814,135	1,113,743	227,958	1,103,876	16.5	20.5
28 percent (capital gains)	21,539	2,186,965	1,830,782		375,149	_	380,399	17.4	20.8
33 percent	36,406	5,228,425	4,356,559	833,037	1,042,067	274,902	1,074,201	20.5	24.7
35 percent	22,824	23,048,318	20,765,338	12,716,151	6,172,321	4,450,653	5,936,534	25.8	28.6
Form 8615	_							(X)	(X)

Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed--Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

			Class	ified by the highes	t marginal rate at	which tax was com	puted		
Tax rate classes			Modified tax	rable income	Tax ge	nerated	Inc	come tax after cre	dits
	Number of	Adjusted						As a per	centage of
	returns	gross income	At all rates	At marginal rate	At all rates	At marginal rate	Total	Adjusted	Modified
		less deficit						gross income	taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Returns of heads of households									
All tax rates	13,218,829	479,466,173	258,524,437	113,932,793	39,252,287	19,272,331	31,310,258	6.5	12.1
5 percent	17,833	622,592	173,145	173,145	8,659	8,657	4,055	0.7	2.3
8 percent .	2,238	85,868	18,608	18,608	1,488	1,489	**	(X)	(X)
10 percent .	5,449,711	110,462,842	25,657,553	25,652,289	2,566,017	2,565,229	294,170	0.3	1.1
10 percent (capital gains).	108,516	2,437,285	762,832	81,353	68,098	8,135	29,106	1.2	3.8
10 percent (Form 8814)	4,613	37,166	3,356	3,356	337	337		(X)	(X)
15 percent	5,886,561	215,681,160	119,272,449	60,403,475	14,947,590	9,060,521	9,908,212	4.6	8.3
15 percent (capital gains)	289,602	13,866,378	8,650,342	1,333,990	1,098,423	200,099	942,231	6.8	10.9
20 percent	7,870	1,286,323	1,001,864	500,375	161,835	100,075	167,401	13.0	16.7
25 percent	1,130,895	81,429,236	58,846,484	15,815,943	9,843,254	3,953,986	9,419,662	11.6	16.0
25 percent (capital gains)	179,248	15,899,437	11,735,740	116,971	2,069,150	29,243	2,056,084	12.9	17.5
28 percent	53,370	7,641,743	6,142,963	899,390	1,332,965	251,829	1,364,713	17.9	22.2
28 percent (capital gains)	37,702	6,156,912	5,042,836	1,427	1,079,404	400	1,121,460	18.2	22.2
33 percent	34,932	9,059,843	7,745,8 <b>1</b> 5	1,701,677	1,942,583	561,553	2,005,245	22.1	25.9
35 percent	15,740	14,799,389	13,470,450	7,230,795	4,132,483	2,530,778	3,997,918	27.0	29.7
Form 8615								(X)	(X)
Returns of single persons									
All tax rates	42,106,004	1,434,611,116	1,005,568,721	369,494,564	174,969,382	75,038,339	172,223,777	12.0	17.1
5 percent	431,848	5,257,491	1,528,224	1,523,419	76,887	76,17 <b>1</b>	75,441	1.4	4.9
8 percent	36,930	479,863	219,124	145,303	15,315	11,624	14,608	3.0	6.7
10 percent.	10,933,206	<b>11</b> 6,990,637	34,181,236	34,180,554	3,418,695	3,418,055	2,962,062	2.5	8.7
10 percent (capital gains)	1,247,986	16,946,917	6,295,998	303,729	516,153	30,373	473,418	2.8	7.5
10 percent (Form 8814)	953	2,079	342	342	34	34		(X)	(X)
15 percent	16,836,159	428,915,859	274,437,591	156,584,137	35,273,335	23,487,621	33,506,106	7.8	12.2
15 percent (capital gains).	1,816,289	72,360,670	48,136,026	12,907,055	6,081,869	1,936,058	6,043,264	8.4	12.6
20 percent	169,101	19,497,301	15,737,633	6,416,375	2,438,840	1,283,275	2,492,901	12.8	15.8
25 percent	7,149,369	375,456,760	291,333,280	88,291,206	50,027,708	22,072,802	49,781,118	13.3	17.1
25 percent (capital gains).	1,860,304	121,113,308	95,380,104	601,128	16,741,335	150,282	16,753,617	13.8	17.6
28 percent	765,177	81,602,508	67,784,116	15,139,925	14,959,313	4,239,179	14,990,723	18.4	22,1
28 percent (capital gains)	472,913	60,986,225	50,453,381	98,288	10,891,229	27,521	10,933,150	17.9	21.7
33 percent	213,603	53,443,148	46,514,357	11,423,038	11,973,494	3,769,603	12,215,457	22.9	26.3
35 percent	71,829	80,476,737	72,619,009	40,997,872	22,363,556	14,349,255	21,790,480	27 1	30.0
Form 8615.	100,337	1,081,611	948,301	882,194	191,617	186,486	191,432	17.7	20.2

<sup>(</sup>X) Percentage not computed

NOTE. Detail may not add to totals because of rounding

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

						Te	x generated at s	pecified rate		
Size of	Number		Modified	Tax		5 percent			8 percent	
adjusted gross income	of	Taxable	taxable	generated	Number	Income	Tax	Number	Income	Tax
	returns	income	income	at all rates	of	taxed	generated	of	taxed	generated
					returns	at rate	at rate	returns	at rate	at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	101,386,201	4,200,198,884	4,206,592,864	780,309,227	9,833,227	33,552,373	1,677,914	1,058,265	3,780,577	302,428
Under \$2,000	306,971	133,341	135,890	11,228	146,816	54,370	2,723	14,746	1,232	96
\$2,000 under \$4,000	252,214	306,304	309,924	30,903	108,818	89,114	4,456	15,489	4,637	370
\$4,000 under \$6,000	1,088,782	901,452	902,101	88,988	127,313	100,095	4,998	15,743	13,829	1,106
\$6,000 under \$8,000	1,327,663	2,576,620	2,581,019	254,546	76,153	105,597	5,284	*2,942	*3,384	*270
\$8,000 under \$10,000	2,708,320	5,247,379	5,299,908	534,454	178,848	130,319	6,517	<b>1</b> 6,753	*14,773	*1,182
\$10,000 under \$12,000	2,773,154	9,312,280	9,382,820	932,199	235,793	211,158	10,566	20,660	11,090	886
\$12,000 under \$14,000	2,835,848	13,112,939	13,186,471	1,325,606	233,814	250,765	12,541	*10,293	*8,712	*697
\$14,000 under \$16,000	3,160,163	18,454,981	18,587,500	1,898,310	262,748	437,116	21,862	28,748	44,417	3,553
\$16,000 under \$18,000	3,558,118	22,431,789	22,520,835	2,441,156	278,628	446,599	22,347	27,979	23,721	1,894
\$18,000 under \$20,000	3,801,322	27,977,560	28,135,544	3,169,157	343,171	505,429	25,289	37,482	41,783	3,342
\$20,000 under \$25,000	9,017,109	90,709,409	91,182,518	10,631,719	726,473	1,386,090	69,336	83,947	145,190	11,617
\$25,000 under \$30,000	8,231,170	114,185,800	114,621,949	13,889,145	713,408	1,228,471	61,438	74,472	155,099	12,496
\$30,000 under \$40,000	13,724,590	273,848,438	274,442,822	34,725,739	1,448,840	2,995,072	149,790	151,113	219,192	17,534
\$40,000 under \$50,000	10,356,423	286,908,791	287,303,379	39,416,550	1,128,287	2,959,979	148,055	138,708	309,804	24,776
\$50,000 under \$75,000	17,318,862	707,527,353	708,440,519	103,554,424	2,407,995	7,567,900	378,451	272,171	897,856	71,825
\$75,000 under \$100,000	9,528,081	577,227,012	577,755,776	90,071,461	957,583	5,509,690	275,518	102,760	719,388	57,552
\$100,000 under \$200,000	8,864,329	875,864,823	876,960,093	165,058,719	341,795	5,952,185	297,620	45,247	882,551	70,606
\$200,000 under \$500,000	1,996,650	482,851,392	483,357,788	117,695,811	86,620	2,480,833	124,043	8,868	226,708	18,136
\$500,000 under \$1,000,000	355,526	212,835,816	213,060,087	60,145,607	17,175	617,449	30,873	1,090	27,625	2,210
\$1,000,000 under \$1,500,000	81,525	88,369,158	88,446,206	25,758,910	5,219	190,481	9,524	435	16,722	1,338
\$1,500,000 under \$2,000,000	33,950	52,503,976	52,575,144	15,462,081	2,176	91,449	4,572	167	5,483	439
\$2,000,000 under \$5,000,000	48,176	128,218,696	128,414,292	37,415,357	3,627	153,014	7,651	177	5,350	428
\$5,000,000 under \$10,000,000	11,151	68,513,593	68,612,525	19,637,138	1,084	50,221	2,511	41	1,107	89
\$10,000,000 or more	6,106	140,179,982	140,377,754	36,169,017	849	38,976	1,949	33	924	74

				Tax generated a	at specified rate-	continued			
Size of		10 percent		10 p	percent (capital g	eins)	10 perc	ent (from Form	8814)
adjusted gross income	Number	Income	Tax	Number	Income	Тах	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	100,367,644	914,053,162	91,405,316	1,445,014	3,942,692	394,305	92,871	62,588	6,267
Under \$2,000	212,221	71,290	7,129	18,473	2,526	253	3,665	2,574	258
\$2,000 under \$4,000	203,297	159,238	15,924	20,269	7,581	759		_	-
\$4,000 under \$6,000	1,048,326	.743,459	74,346	*12,849	*10,674	*1,066	*952	*682	*69
\$6,000 under \$8,000	1,308,015	2,438,212	243,821	*9,905	*4,639	*465	_	-	-
\$8,000 under \$10,000	2,629,500	5,055,013	505,501	17,299	9,634	966	*983	*345	*35
\$10,000 under \$12,000	2,718,084	9,092,170	909,217	40,755	18,660	1,864	*2,314	*2,008	*202
\$12,000 under \$14,000	2,806,138	12,547,233	1,254,723	27,283	12,279	1,226	*1,990	*1,425	<b>1</b> 43
\$14,000 under \$16,000	3,110,666	16,877,312	1,687,731	32,305	12,271	1,226	*963	*722	*72
\$16,000 under \$18,000	3,514,588	17,828,757	1,782,876	48,019	26,930	2,696	*2,942	*885	*88
\$18,000 under \$20,000	3,729,100	19,904,672	1,990,467	51,353	65,984	6,600	*1,990	*1,425	*143
\$20,000 under \$25,000	8,915,110	57,930,376	5,793,038	100,091	86,646	8,66,7	*4,237	*3,889	*391
\$25,000 under \$30,000	8,195,414	63,536,664	6,353,666	109,922	148,993	14,900	*3,890	*2,105	*211
\$30,000 under \$40,000	13,661,593	126,677,101	12,667,710	204,406	370,886	37,105	*5,951	*2,610	*261
\$40,000 under \$50,000	10,315,126	109,246,082	10,924,608	174,425	337,384	33,734	*7,925	*5,192	*518
\$50,000 under \$75,000	17,251,628	202,863,761	20,286,376	398,324	1,970,424	107,050	10,135	5,688	568
\$75,000 under \$100,000	9,479,613	121,509,542	12,150,954	127,766	914,172	91,426	8,940	5,448	546
\$100,000 under \$200,000	8,793,836	115,233,968	11,523,397	42,538	601,415	60,144	22,548	17,617	1,764
\$200,000 under \$500,000	1,960,517	25,646,763	2,564,676	6,946	167,148	16,715	9,059	6,732	673
\$500,000 under \$1,000,000	344,467	4,489,203	448,920	1,305	47,260	4,726	2,826	2,044	205
\$1,000,000 under \$1,500,000	77,759	1,004,809	100,481	307	10,024	1,002	617	439	44
\$1,500,000 under \$2,000,000	32,173	418,266	41,827	118	4,348	435	304	214	21
\$2,000,000 under \$5,000,000	45,033	582,204	58,220	270	9,676	968	431	358	36
\$5,000,000 under \$10,000,000	10,153	129,826	12,983	43	1,530	153	141	128	13
\$10,000,000 or more	5,285	67,242	6,724	43	1,607	161	68	57	6

Footnotes at end of table,

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

				Tax generated	at specified rat	econtinued			
Size of		15 percent		15 p	ercent (capital g	ains)		20 percent	
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
, ,	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	74,461,039	1,583,782,894	237,567,434	9,461,124	205,205,659	30,781,069	2,188,286	75,411,601	15,082,328
Under \$2,000	_	-			_		_	_	
\$2,000 under \$4,000		-	-		-	-	-	-	
\$4,000 under \$6,000				_					_
\$6,000 under \$8,000	*952	*130	•20	_					-
\$8,000 under \$10,000	14,753	24,424	3,664	-					-
\$10,000 under \$12,000	57,508	21,698	3,255	-				-	_
\$12,000 under \$14,000	278,117	345,179	51,777		~	-	_	-	
\$14,000 under \$16,000	1,189,754	1,188,883	178,332		_	-	-	_	_
\$16,000 under \$18,000	1,885,812	4,164,932	624,740			_		-	-
\$18,000 under \$20,000	1,895,169	7,600,412	1,140,062		_	-		-	-
\$20,000 under \$25,000	4,911,584	31,568,553	4,735,283	-		_	-	-	-
\$25,000 under \$30,000	5,343,039	49,527,622	7,429,143	_	_	-	-		-
\$30,000 under \$40,000	11,366,492	141,808,012	21,271,202	140,630	100,276	15,042	27,063	15,815	3,164
\$40,000 under \$50,000	9,848,169	152,268,254	22,840,238	548,688	906,111	135,935	123,034	180,204	36,035
\$50,000 under \$75,000	17,016,450	409,166,050	61,374,908	1,209,541	3,214,924	482,257	257,639	1,222,928	244,593
\$75,000 under \$100,000	9,428,702	342,769,656	51,415,448	1,973,234	5,707,444	856,165	452,188	1,598,180	319,631
\$100,000 under \$200,000	8,762,796	345,796,109	51,869,416	3,748,269	24,390,448	3,658,668	850,087	8,869,742	1,773,961
\$200,000 under \$500,000	1,948,807	77,287,743	11,593,161	1,384,798	35,403,614	5,310,564	341,060	11,951,411	2,390,279
\$500,000 under \$1,000,000	343,131	13,577,220	2,036,583	296,312	24,721,315	3,708,206	83,355	8,405,432	1,681,087
\$1,000,000 under \$1,500,000	77,446	3,036,254	455,438	70,769	13,045,233	1,956,786	21,963	4,616,059	923,212
\$1,500,000 under \$2,000,000	32,070	1,267,179	190,077	29,975	8,417,532	1,262,630	9,976	2,968,834	593,767
\$2,000,000 under \$5,000,000	44,898	1,765,652	264,848	42,978	25,017,138	3,752,572	15,299	8,920,286	1,784,057
\$5,000,000 under \$10,000,000	10,114	394,286	59,143	10,236	16,373,557	2,456,034	4,039	5,379,344	1,075,869
\$10,000,000 or more	5,275	204,648	30,697	5,696	47,908,067	7,186,210	2,582	21,283,366	4,256,673

				Tax generated	at specified rat	econtinued			
Size of		25 percent		25 p	ercent (capital g	ains)	•	28 percent	
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)
Total	26,738,916	640,244,673	160,061,168	349,114	7,250,430	1,812,650	5,459,365	199,378,501	55,825,980
Under \$2,000		-	-		-		-	-	-
\$2,000 under \$4,000			-	-			-	-	-
\$4,000 under \$6,000			-			-	-	-	-
\$6,000 under \$8,000			-	-					_
\$8,000 under \$10,000			-		-			-	-
\$10,000 under \$12,000					-			-	-
\$12,000 under \$14,000	-	-	-	- :			-	-	~
\$14,000 under \$16,000	-	- '			-	-	-		-
\$16,000 under \$18,000					_	-		-	-
\$18,000 under \$20,000		-	-	-	-			l -	-
\$20,000 under \$25,000			-	-				-	
\$25,000 under \$30,000					-	-	-		-
\$30,000 under \$40,000	1,298,994	2,253,857	563,464	-	-				-
\$40,000 under \$50,000	3,172,315	21,048,129	5,262,032	*4,804	•7,772	•1,943		-	
\$50,000 under \$75,000	5,203,998	82,059,755	20,514,939	27,250	39,100	9,778	28,174	105,435	29,522
\$75,000 under \$100,000	6,330,711	93,807,632	23,451,908	52,199	276,455	69,119	573,383	4,923,945	1,378,705
\$100,000 under \$200,000	8,338,463	309,939,981	77,484,995	142,888	1,403,026	350,773	2,558,591	61,561,654	17,237,263
\$200,000 under \$500,000	1,892,957	103,680,076	25,920,019	82,819	2,044,350	511,100	1,811,739	103,367,806	28,942,986
\$500,000 under \$1,000,000	335,338	18,373,529	4,593,382	22,969	1,072,395	268,102	325,021	19,607,171	5,490,008
\$1,000,000 under \$1,500,000	75,545	4,127,076	1,031,769	5,940	481,597	120,400	73,472	4,441,760	1,243,693
\$1,500,000 under \$2,000,000	31,435	1,724,517	431,129	3,047	315,292	78,823	30,766	1,858,274	520,317
\$2,000,000 under \$5,000,000	43,995	2,406,686	601,672	4,926	843,388	210,848	43,232	2,608,830	730,472
\$5,000,000 under \$10,000,000	9,956	541,323	135,331	1,304	330,488	82,622	9,817	593,258	166,112
\$10,000,000 or more	5,209	282,112	70,528	968	436,567	109,142	5,171	310,367	86,903

Footnotes at end of table

Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples-money amounts are in thousands of dollars)

					·	4 4 .						
						enerated at sp	pecified rate					
Size of		rcent (capita			33 percent			35 percent	·		Form 8615	
adjusted gross income	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax	Number	Income	Tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Total	9,600	805,760	225,613	2,029,605	170,336,243	56,210,960	752,028	367,903,515	128,766,230	100,337	882,194	186,486
Under \$2,000	-		-		-		-		-	22,689	3,898	750
\$2,000 under \$4,000		-	-	-	-	_	-		-	34,182	49,352	9,376
\$4,000 under \$6,000	-	-	-	-	-	-	-	_		*8,572	*33,362	*7,338
\$6,000 under \$8,000	-		-	-	-	-	-			*5,969	*29,057	*4,647
\$8,000 under \$10,000	-		-		-	-	-	-	-	8,781	*65,401	*16,453
\$10,000 under \$12,000	-	-	-	-	-			-		*2,857	*26,035	*6,064
\$12,000 under \$14,000		-	-		-	-	-			*1,905	*20,878	*4,339
\$14,000 under \$16,000				-		-			-	*1,905	*26,778	*5,338
\$16,000 under \$18,000	-	-	-	-		-	-	-	-	*1,905	*29,011	*6,348
\$18,000 under \$20,000	-	-	-	-	-	_		_		*952	*15,839	*3,144
\$20,000 under \$25,000				-	-	-			-	*2,982	*61,774	*13,098
\$25,000 under \$30,000	-	-		-	:	-	-	_	~	*983	*22,996	*8,012
\$30,000 under \$40,000	-	-		-	- :	-			-			_
\$40,000 under \$50,000	-			-	- :	-	-		-	*927	*34,468	*8,316
\$50,000 under \$75,000	*2,023	*459	*129	_			-			*3,707	*226,240	*53,904
\$75,000 under \$100,000	*2,044	*198	*55	*1,991	*14,027	*4,629	-	-		-		
\$100,000 under \$200,000	*1,409	*13,373	*3,744	121,812	2,052,877	677,449	2,967	58,057	20,320	1,996	*187,089	*28,140
\$200,000 under \$500,000	2,590	64,559	18,077	1,431,201	103,760,959	34,241,116	300,261	17,267,594	6,043,658	*6	*1,491	*493
\$500,000 under \$1,000,000	478	76,105	21,309	315,549	42,743,102	14,105,224	295,852	79,298,284	27,754,399	•3	*1,954	*348
\$1,000,000 under \$1,500,000	397	70,623	19,775	71,668	9,817,592	3,239,805	68,501	47,587,535	16,655,637	-		
\$1,500,000 under \$2,000,000	153	82,158	23,004	30,164	4,126,098	1,361,612	29,051	31,295,499	10,953,425		_	
\$2,000,000 under \$5,000,000	298	172,996	48,439	42,393	5,793,149	1,911,739	40,897	80,108,966	28,038,138	*11	*26,598	*5,267
\$5,000,000 under \$10,000,000	122	161,733	45,285	9,705	1,331,518	439,401	9,492	43,304,234	15,156,482	•3	*19,972	*5,111
\$10,000,000 or more	86	163,555	45,795	5,122	696,920	229,984	5,007	68,983,346	24,144,171			
* Estimate should be used with caut			umber of samp	ole returns on	which it is based							
NOTE: Detail may not add to totals	because of r	ounding.										

Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

		All			Joint returns and	d	R	eturns of marrie	ed
Marginal tax		returns		return	s of surviving sp	ouses	pers	ons filing separ	ately
rate classes	Number	Income	Income tax	Number	Income	Income tax	Number	Income	Income tax
	of	taxed	generated	of	taxed	generated	of	taxed	generated
	returns	at rate	at rate	returns	at rate	at rate	returns	at rate	at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	101,386,201	4,206,592,861	780, <b>3</b> 05,566	44,033,987	2,867,802,099	551,093,751	2,027,382	74,697,606	14,992,353
5 percent	9,833,227	33,552,373	1,677,619	5,735,137	21,989,140	1,099,457	109,279	358,270	17,913
8 percent	1,058,265	3,780,577	302,446	638,945	2,744,256	219,540	12,762	24,298	1,944
10 percent	100,367,644	914,053,162	91,405,316	43,667,544	555,949,302	55,594,930	2,017,756	13,037,057	1,303,706
10 percent (capital gains)	1,445,014	3,942,692	394,269	837,753	2,774,756	277,476	12,290	22,530	2,253
10 percent (Form 8814)	92,871	62,588	6,267	70,255	48,325	4,837	56	67	7
15 percent	74,461,039	1,583,782,894	237,567,434	35,870,035	1,052,826,848	157,924,027	1,721,892	24,754,136	3,713,120
15 percent (capital gains)	9,461,124	205,205,659	30,780,849	6,285,159	152,654,959	22,898,244	144,743	5,995,346	899,302
20 percent	2,188,286	75,411,601	15,082,320	1,441,471	57,677,194	11,535,439	25,602	2,464,341	492,868
25 percent	26,738,916	640,244,673	160,061,168	14,119,838	423,664,278	105,916,069	652,367	9,830,617	2,457,654
25 percent (capital gains)	349,114	7,250,430	1,812,607	236,994	5,705,659	1,426,415	4,929	185,917	46,479
28 percent	5,459,365	199,378,501	55,825,980	3,635,902	143,892,642	40,289,940	160,274	2,894,980	810,594
28 percent (capital gains)	9,600	805,760	225,613	5,868	609,221	170,582	*12	*14,530	*4,068
33 percent	2,029,605	170,336,243	56,210,960	1,634,272	140,306,823	46,301,252	59,230	2,399,367	791,791
35 percent	752,028	367,903,515	128,766,230	641,635	306,958,696	107,435,544	22,824	12,716,151	4,450,653
Form 8615	100,337	882,194	186,486	•					
					Returns of heads	5		Returns of	
7	farginal tax				of households			single persons	
r.	ate classes			Number	Income	Income tax	Number	Income	Income tax
				of	taxed	generated	of	taxed	generated
				returns	at rate	at rate	returns	at rate	at rate
				(10)	(11)	(12)	(13)	(14)	(15)
All tax rates				13,218,829	258,524,437	39,251,842	42,106,004	1,005,568,719	174,967,619
5 percent				403,159	934,890	46,745	3,585,652	10,270,073	513,504
8 percent				34,235	80,776	6,462	372,323	931,248	74,500
10 percent				13,184,715	102,452,847	10,245,285	41,497,629	242,613,955	24,261,396
10 percent (capital gains)				52,205	149,977	14,998	542,765	995,430	99,543
10 percent (Form 8814)				19,653	12,773	1,281	*2,907	*1,421	*143
15 percent				7,628,714	105,116,730	15,767,510	29,240,398	401,085,180	60,162,777
15 percent (capital gains)				254,126	4,043,136	606,470	2,777,097	42,512,217	6,376,833
20 percent				48,027	1,325,228	265,046	673,186	13,944,838	2,788,968
25 percent				1,450,057	28,069,853	7,017,463	10,516,654	178,679,925	44,669,981
25 percent (capital gains)				11,082	188,343	47,086	96,109	1,170,512	292,628
28 percent				141,741	4,805,859	1,345,641	1,521,448	47,785,019	13,379,805
28 percent (capital gains)				*8	*5,732	°1,605	3,712	176,275	49,357
				l	I	l	l		

50,672

15,740

4,107,496

7,230,795

1,355,474

2,530,778

285,431

71,829

100,337

23,522,557

40,997,872

882,194

7,762,444

14,349,255

186,486

NOTE: Detail may not add to totals because of rounding.

33 percent.....

35 percent.....

<sup>\*</sup> Estimate should be used with caution because of the small number of sample returns on which it is based

# Section 4

# Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 2003 to reflect changes in the law.

#### Additional Child Tax Credit

(line 65, Form 1040)

See "Child Tax Credit."

#### Additional Standard Deduction

(included in line 37, Form 1040) See "Standard Deduction."

#### **Additional Taxes**

(line 41, Form 1040)

Taxes calculated on Form 4972, *Tax on Lump-Sum Distributions* were reported here.

# **Adjusted Gross Income Less Deficit** (line 34, Form 1040)

Income that had to be reported for the calculation of total income (line 22, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Ordinary dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;

- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership or S corporation net income;
- Net income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier 1) payments;
- Taxable distributions from a Coverdell education savings account;
- Prizes, awards, and gambling winnings;
- Jury duty fees;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- · Bartering income;
- Alaska permanent fund dividends;
- Qualified state tuition program earnings.

Some reported income was fully or partially excluded from total income for 2003. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income;
- Exclusion of part or all of the gain from sale of principal residence up to \$250,000 (\$500,000 on joint returns); and

From total income, the following statutory adjustments (lines 23 through 32, Form 1040) were subtracted to arrive at adjusted gross income (line 34, Form 1040):

- Educator expenses;
- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- Certain student loan interest;
- Tuition and fees deduction:
- Moving expenses;
- One-half of self-employment tax;
- Self-employed health insurance deduction;

- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists:
- Amount of jury duty pay reported on line 21, Form 1040, that was repaid to employers;
- · Deduction for clean-fuel vehicles; and
- Employee business expenses of fee-basis state or local government officials

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 33 was greater than the amount on line 22).

### Adjustments

See "Statutory Adjustments."

### Adoption Credit A

(line 50, Form 1040)

Generally, this nonrefundable credit (reported on Form 8839) was available to taxpayers who paid qualified adoption expenses in 2002 for an adoption that became final in 2003 or later, or for qualified expenses paid in 2003, for an adoption that was final in or before 2003. The credit could have been as much as \$10,160 for each child.

# Advance Earned Income Credit Payments

(line 58, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could have received part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

### **Alimony Paid**

(line 32a, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

### **Alimony Received**

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

#### **All Other Taxes**

(lines 55, 56, 57, 59, 60 Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax; tax from the recapture of the investment credit, the low income housing credit, qualified electric vehicle credit, the Indian employment credit, the new markets credit and credit for employer provided child care facilities; social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, and tax on medical savings accounts; household employment taxes, recapture of federal mortgage subsidy, and other unspecified taxes which included uncollected FICA (or social security) tax on tips; excess golden parachute payments; and section 72 penalty taxes; and the statistics included tax from recapture of education credits. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the advance earned income credit payments, received. Another item not included in all other taxes but instead is included in "total income tax" is tax from Form 4970, Tax on Accumulation Distribution of Trusts. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

### Alternative Minimum Tax $\Delta$

(line 42, Form 1040)

The alternative minimum tax (AMT) was levied on income including benefits received in the form of deductions and exclusions, which

reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items. Alternative minimum taxable income (line 28, Form 6251) was defined as taxable income for ordinary income tax purposes adjusted for net operating losses from other tax years plus the amount of adjustments and preferences.

Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$58,000. The maximum amount for a single or head of household taxpayer was \$40,250, and for a married couple filing separately, \$29,000. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$273,500. For joint returns the range was \$150,000 to \$382,000, and for married couples filing separately, the range was \$75,000 to \$191,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (the first \$87,500 if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate, except that capital gains were taxed at the same rates under the AMT as under the regular income tax. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit, and regular income tax before credits (line 41, Form 1040 minus the regular foreign tax credit, line 44, Form 1040) to arrive at the alternative minimum tax.

Personal credits (such as the child tax credit, child care credit, etc.) could be taken against the AMT.

# Archer Medical Savings Account Deduction $\Delta$

(included in line 33, Form 1040)

Certain taxpayers who were covered only by a high-deductible health plan were able to

participate in the Archer medical savings account program. The taxpayer was allowed to take a deduction of up to \$1,625 (\$3,787.50 for a family) a year for contributions to a medical savings account. The Archer medical savings accounts were used to pay for medical expenses not reimbursable by medical insurance. Form 8853, Archer MSA's and Long-Term Care Insurance Contracts, was used for the medical savings accounts.

#### **Basic Standard Deduction**

(included in line 37, Form 1040)

See "Standard Deduction."

# **Business or Profession Net Income or Loss**

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 21, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the

Summer 2005 issue of the *Statistics of Income* Rulletin

# **Business or Profession Net Income Less Loss**

See "Business or Profession Net Income or Loss."

### Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

# Capital Gain Distributions Reported on Form 1040 $\Delta$

(included in line 13a and 13b, Form 1040)

Taxpayers who had capital gains strictly from capital gain distributions could enter the amount directly on line 13a, Form 1040. If the capital gain distributions were post-May 5, 2003 the amount was also entered on line 13b, Form 1040.

# Capital Gain Distributions Reported on Schedule D

(line 13, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

# Capital Gain Distributions Post May 5, 2003

See "Capital Gain Distributions Reported on Form 1040."

### Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

# Casualty or Theft Loss Deduction, Nonbusiness

(line 19, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined

amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

# Casualty or Theft Loss of Income-Producing Property

(included in line 27, Schedule A)
See "Miscellaneous Itemized Deductions."

# Certain business expenses of reservist, performing artist, etc.

(included in line 33, Form 1040)

Qualified business expenses were deductible for reservists, performing artists, and fee-basis state or local government officials, whether or not the taxpayer itemized their deductions. These expenses were included in line 33, Form 1040.

#### Child Care Credit A

(line 45, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by nonbaby-sitters, maids, or cooks. dependent Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home, non-institutional care qualified for the child care credit. If the taxpayer omitted or used an invalid Social Security number or employer identification number (EIN) for the child care provider, the IRS had the authority to use mathematical error procedures to change the child care credit.

The maximum amount of care-related expenses on which the credit could be based with one qualifying child or dependent, was the smaller of earned income or \$3,000; with more than one dependent the credit was based on the smaller of earned income or \$6,000. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the

lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 35 percent of eligible expenses for taxpayers with adjusted gross income of \$15,000 or less. The credit was reduced by one percentage point for each \$2,000 or fraction thereof of adjusted gross income in excess of \$15,000 up to \$43,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$43,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

#### Child Tax Credit A

(line 49, Form 1040)

A credit was allowed for each qualifying child under 17. To be a qualifying child, the person had to be a son, daughter, stepson, stepdaughter, grandchild, adopted child, or qualifying foster child for whom the taxpayer claims a dependent exemption. The credit was phased out by \$50 for each \$1,000, or fraction thereof, that AGI exceeded: \$110,000 for taxpayers filing jointly; \$55,000 for married filing separately; and \$75,000 for single filers, head of households, or widow(ers). taxpayer could claim up to \$1,000 for each child meeting the AGI phase out guidelines. In 2003, up to \$400 per eligible child may have been given in advance to taxpayers based on the age of eligible children and the taxpayer's 2002 tax return. The taxpayer's 2003 child tax credit was reduced by any advance child tax credit payment. This payment was not included in the statistics.

An additional child tax credit could have been refundable. The taxpayer had to meet the general requirements and some additional requirements. The additional child tax credit was not included in credits but instead as a payment (line 65, Form 1040).

#### **Contributions Deduction**

(lines 15-18, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious,

charitable, educational, scientific, or literary in Contributions could be in cash, purpose. property, or out-of-pocket expenses that a taxpayer paid in doing volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to onehalf of the taxpayer's AGI, while contributions of capital gain property were generally limited to 30 percent (20 percent in certain cases) of the taxpayers AGI. Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years). For all charitable contributions of \$250 or more, a written acknowledgment from the qualified recipient organization was required.

# Credit for Federal Tax on Gasoline and Special Fuels

(line 67b, Form 1040)

This refundable credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded.

# Credit for the Elderly or Disabled

(line 46, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125) was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

# **Credit from Regulated Investment Companies**

(line 67a, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

#### Credit to 2004 Estimated Tax

(line 71, Form 1040)

This amount was the part of the overpayment of 2003 tax which taxpayers specifically requested to be credited to their estimated tax for 2004. (See also "Overpayment" and "Estimated Tax Payments.")

# **Deduction of Self-Employment Tax**

(line 28, From 1040)

If a taxpayer had income from selfemployment and owed self-employment tax, one-half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment to total income in the calculation of AGI. (See also "Self-Employment Tax.")

#### Dividends A

(lines 9a and 9b, Form 1040)

Ordinary dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, partnerships, or regulated investment companies. Ordinary dividends also included distributions from money market mutual funds.

include Ordinary dividends did not nontaxable distributions of stock or stock rights. returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to amounts paid on deposits exclude withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were treated as interest income.

Oualified dividends are the ordinary dividends received in tax years beginning after These 2002 that met certain conditions. included: the dividend must have been paid by a U.S. corporation or a "qualified" foreign corporation; the stock ownership must have met certain holding period requirements; dividends were not from certain institutions, such as mutual savings banks, cooperative banks, credit unions, tax-exempt organizations, or farmer cooperatives; and the dividends were not for any share of stock which was part of an employee stock ownership plan (ESOP). The maximum tax rate for qualified dividends was 15 percent (generally 5 percent for taxpayers whose other income was taxed at the 10 percent or 15 percent rate).

#### Earned Income Credit A

(line 63, Form 1040)

The earned income credit (EIC) for 2003 was a maximum of \$2,547 for one qualifying child, \$4,204 for two or more qualifying children, and \$382 for taxpayers with no qualifying children. To be eligible for the credit with children, the taxpayers, other than married taxpayers filing jointly, must have had a qualifying child living with them for more than half the year and have

had earned income and adjusted gross income each less than \$29,666 (\$33,692 if more than one qualifying child). For married filing jointly, earned income and adjusted gross income had to be less than \$30,666 for one child and \$34,692 for two or more children. To be eligible for the credit without children, the taxpaver must have had earned income and adjusted gross income less than \$11,230 (\$12,230 for married filing jointly) and the taxpayer (or their spouse) must have been at least 25 years of age and less than 65 years old. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings self-employment. Taxpayers investment income totaling more than \$2,600 were not eligible to receive the EIC. Investment income included interest income (taxable and tax-exempt), dividend income, plus interest and dividend income from Form 8814, and capital gain net income. As in previous years, taxpayers could not take the credit if their filing status was married filing separately, or if they claimed the foreign-earned income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

# Earned Income Credit, Refundable Portion

See "Earned Income Credit."

# **Earned Income Credit Used to Offset Income Tax Before Credits**

See "Earned Income Credit."

# **Earned Income Credit Used to Offset Other Taxes**

See "Earned Income Credit."

#### Education Credits A

(line 47, Form 1040)

There were two credits available, the Hope credit and the Lifetime Learning credit. A taxpayer was only able to claim one of the credits per student, not both. The credits were phased out for AGI between \$41,000 and \$51,000 (\$83,000 and \$103,000 for married filing jointly). A taxpayer could not take either credit if they were claimed as a dependent on another return, married filing separately, or took a deduction for tuition and fees for the same student.

The Hope credit allowed a maximum credit per student of 100 percent of the first \$1,000 of qualified tuition and related expenses and 50 percent credit of the next \$1,000 of eligible expenses for enrollment in undergraduate programs. Also, the credit only applied to the first two years of post-secondary education.

The Lifetime Learning credit could have been used for tuition and expenses for undergraduate, graduate, and professional degree courses. The credit could have been used for an unlimited amount of time, as long as the taxpayer or dependents were enrolled in post-secondary education. The Lifetime Learning credit was a maximum of 20 percent of the first \$10,000 of eligible expenses, or \$2,000 per return.

# **Education IRA (Coverdell Education Savings Accounts)**

Taxpayers could have made nondeductible contributions up to \$2,000 annually to an educational IRA for a child under age 18. The contribution to a Coverdell ESA could be made until April 15, 2004 for tax year 2003. The earnings and withdrawals were tax-free to the extent that withdrawals did not exceed the beneficiary's qualified higher education expenses for the year. The educational IRA contribution was phased out for modified AGI between \$95,000 and \$110,000 (between \$190,000 and \$220,000 for taxpayers married filing jointly) (See also "Individual Retirement Arrangement Deductible Payments.")

### **Educator Expenses**

(line 23, Form 1040)

If a taxpayer was an eligible educator in kindergarten through grade 12 in 2003, a deduction of \$250 (\$500 for two educators filing jointly) qualified expenses may have been taken. This deduction could have been taken even if the taxpayer did not itemize deductions.

### **Employee Business Expense**

See "Unreimbursed Employee Business Expenses."

# **Empowerment Zone and Renewal Community Employment Credit**

(included in line 52c, Form 1040)

Both the empowerment zone and renewal community credits were available to taxpayers for qualified wages paid or incurred during 2003. Parts of designated urban and rural areas in the United States qualified to receive the benefits of this credit.

# **Estate or Trust Net Income or Loss**

(line 37, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded their share of dividends and gains or losses from sales of capital assets or other property, from estate or trust income. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only

upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

#### **Estate or Trust Net Income Less Loss**

See "Estate or Trust Net Income or Loss."

#### **Estimated Tax Payments**

(line 62, Form 1040)

This figure represents the total of the tax payments made for 2003 using Form 1040-ES, and any overpayment from the taxpayer's 2002 return that was applied to the 2003 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$1,000 in tax for 2003, and they expected withholding and credits to be less than the smaller of: (a) 90 percent of the tax shown on Form 1040 for 2003, or (b) 100 percent of the tax shown on Form 1040 for 2002 (112 percent of the tax shown on Form 1040 for 2002 for taxpayers with adjusted gross income greater than \$150,000 (\$75,000 for married filing separately)).

# Excess Social Security Taxes Withheld $\Delta$

(line 64, Form 1040)

If a taxpayer earned more than \$87,000 in total wages from two or more employers in 2003, too much social security (FICA) or Railroad Retirement Tax Act (RRTA) tax may have been withheld from his or her wages. (There was no wage base limitation for Medicare tax; therefore, all covered wages were subject to Medicare tax.) Filers claimed credit for such overpayment on their income tax returns. The excess social security, or RRTA, taxes withheld could be taken as a credit toward payment of the taxpayer's income tax, or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

### Exemptions $\Delta$

(lines 6, 39, Form 1040)

In the computation of taxable income, a \$3,050 deduction was allowed for each exemption claimed if adjusted gross income was less than \$104,625. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer also filed his or her own return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 2003:

- 1) The individual received more than half of his or her support for 2003 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$3,050. An exception to the income limitation was granted to children under age 19 or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$139,500 and was completed at \$262,000; for married persons filing jointly and surviving spouses, the phaseout began at \$209,250 and was completed at \$331,750; for heads of household, the phaseout began at \$174,400 and was completed at \$296,900; and for married persons filing separately, the phaseout began at \$104,625 and was completed at \$165,875.

### Farm Net Income or Loss

(line 18, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

### Farm Rental Net Income or Loss

(line 40, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent. This income and expenses were reported on Form 4835 with net income less loss then reported on Schedule E. (See also "Total Rent and Royalty Income or Loss.")

#### Farm Rental Net Income Less Loss

See "Farm Rental Net Income or Loss."

### Filing Status

See "Marital Filing Status."

# Foreign-Earned Income Exclusion

(included in line 21, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign-earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$80,000 exclusion or their total foreign-earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign-earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign-earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center The employer-provided foreign processing. housing exclusion was left as part of other income. (See also "Other Income.")

### **Foreign Housing Deduction**

(included in the total on line 33, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign-earned income exclusion was limited to the total amount of foreign-earned income for 2003.

### Foreign Tax Credit

(line 44, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 2003 could be carried back 2 years and then forward 5 years.

### Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included Telefile (Form 1040EZ's where all information is filed by telephone), and electronic filing.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed electronically that could have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All Telefile returns were considered to have been Form 1040EZ for these statistics.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his or her nonwage income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain tax credits not on Form 1040A or 1040EZ. (These forms can be found in Section 5. 2003 Forms.)

### **Gambling Earnings**

(included in line 21, Form 1040)

Gambling earnings include proceeds from lotteries, raffles, etc, and are included in line 21, Form 1040. These gambling earnings were edited into a separate field during service center processing. Gambling losses were not allowed to offset winnings on line 21. Instead, gambling losses were an itemized deduction reported on Schedule A. (See also "Gambling Loss Deduction" and "Other Income.")

### **Gambling Loss Deduction**

(included in line 27, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Gambling Earnings", "Total Itemized Deductions", and "Miscellaneous Itemized Deductions.")

#### **General Business Credit**

(line 52a, Form 1040)

The general business credit consisted of the:

- investment credit,
- the work opportunity credit,
- the welfare-to-work credit,
- the alcohol fuel credit,
- the research credit,
- the low-income housing credit,
- the enhanced oil recovery credit,
- the disabled access credit.
- the renewable electricity production credit.
- the Indian employment credit,
- the credit for employer social security and Medicare taxes paid on employee tips,
- the orphan drug credit,
- the new markets credit,
- small employer pension plan startup credit
- employer-provided child care facilities and services credit
- the community development corporation credit,
- the Alaska pipeline liability fund credit and,
- the credit from electing large partnerships.

Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, General Business Credit. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 25 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

# Health Coverage Credit (formerly Health Insurance Credit)

(line 67c, Form 1040)

A taxpayer who was an eligible trade adjustment assistance (TAA), alternate TAA, or

Pension Benefit Guaranty Corporation pension recipient was able to take the credit. A taxpayer could not take the credit if they were covered under any employer-sponsored health plan. The credit was equal to 65 percent of the amount the taxpayer paid for qualified health insurance for 2003 minus any Archer medical savings account distributions used to pay the amount.

### **Home Mortgage Interest Deduction**

(lines 10+11, Schedule A)

See "Interest Paid Deduction."

### Household Employment Taxes $\Delta$

(line 59, Form 1040)

Taxpayers paying domestic employees more than \$1,400 generally had to pay social security and Medicare taxes for these employees with their income tax return by filing Schedule H, *Household Employment Taxes*.

### **Income Subject to Tax**

See "Modified Taxable Income."

### **Income Tax After Credits**

(line 54 minus part or all of line 63, Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 53, Form 1040) from income tax before credits (line 43, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

#### **Income Tax Before Credits**

(line 43, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Schedule J (Farm income averaging), or Form 8615, plus Form(s) 8814 (line 41a), any

additional taxes from Form 4972 (line 41b), and the alternative minimum tax (line 42). (See also "Tax Generated.")

#### **Income Tax Withheld**

(line 61, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

# Individual Retirement Arrangement Deductible Payments $\Delta$

(lines 24, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. In addition to the traditional IRA, there were two other plans for the taxpayer: the education IRA and Roth IRA, information on these two IRA's can be found under their separate headings.

Taxpayers not covered by an employment retirement plan may have been able to deduct all contributions to a traditional IRA. deduction was limited to \$3,000 (\$3,500 if age 50 or older) and was phased out for modified AGI (on a joint return) between \$150,000 and \$160,000. The modified AGI levels at which the traditional IRA deduction phased out (for taxpayers covered by a retirement plan at work) was between \$60,000 and \$70,000 for married persons filing jointly and surviving spouses; between \$40,000 and \$50,000 for single filers or heads of households; and between \$0 and \$10,000 for married taxpayers filing separately. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse

not covered by an employer plan phased out between modified AGI of \$150,000 and \$160,000. Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: (a) the individual's taxable compensation for the year, or (b) \$3,000 (\$3,500 if age 50 or older). Married couples filing a joint return could contribute up to \$3,000 (\$3,500 if age 50 or older) to each spouse's IRA, even if one spouse had minimal or no compensation. Therefore, the total combined IRA contributions could be up to \$6,000 (\$7,000 if age 50 or older) for a year.

Unless they were disabled, taxpayers could not start withdrawing funds from the traditional account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations. The additional tax on early withdrawls from a traditional **IRA** was eliminated if the distributions were used for qualified higher education expenses. This additional tax was also eliminated on distributions up to \$10,000 from traditional or Roth IRA's if the distributions were used to buy, build, or rebuild a qualified first home.

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year. (See also "Roth IRA" and "Education IRA.")

# **Individual Retirement Arrangement Taxable Distributions**

(line 15b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Exempted from this rule were tax-free roll-over distributions from one retirement account to another, distributions where the payout represented previously taxed non-deductible IRA contributions, and distributions from a Roth IRA. If a taxpayer converted from a traditional IRA to

a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA.

#### Interest Paid Deduction A

(line 14, Schedule A, includes all lines 10-13)

The rules for deducting home mortgage interest for 2003 were: (I) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed on the capital gain tax rates. For 2003, this also included qualified dividends. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

#### **Interest Received**

See "Taxable Interest Received."

### Interest, Tax-Exempt

See "Tax-Exempt Interest."

# **Investment Interest Expense Deduction** (line 13, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

#### **Itemized Deductions**

See "Total Itemized Deductions" and specific itemized deductions.

#### **Itemized Deduction Limitation**

See "Total Itemized Deductions."

### **Limited Miscellaneous Deductions**

(lines 20-26, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross included: unreimbursed income. These employee business (including expenses qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

# Long-Term Capital Gain or Loss

(line 16. Schedule D)

These include gains or losses from sales of capital assets held more than one year. (See also "Sales of Capital Assets, Net Gain or Loss.")

# Long-Term Capital Gain or Loss Post May 5, 2003

See "Long-Term Capital Gain or Loss."

# **Long-Term Gain or Loss from Other Forms**

(line 11, Schedule D)

The other forms include:

- Long-term gains from Forms 4797, 2439, and 6252;
- Long-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

# Long-Term Capital Gain or Loss from Other Forms Post May 5, 2003

See "Long-Term Capital Gain or Loss from Other Forms."

### **Long-Term Loss Carryover**

(line 14, Schedule D)

Long-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

### **Marginal Tax Rates**

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

### **Marital Filing Status**

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. The exception was that if one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year. Surviving spouse status could only be used by those taxpayers whose spouse died in 2001 or 2002, and had a qualifying dependent.

# Medical and Dental Expenses Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical

or dental insurance. However, taxpayers who insurance the self-employed health adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

# Medical and Dental Expenses Limitation

(line 3, Schedule A)

See "Medical and Dental Expenses Deduction" and "Total Itemized Deductions."

#### **Minimum Tax Credit**

(line 52b, Form 1040)

A minimum tax credit could be taken for 2003 by certain taxpayers who paid alternative minimum tax for 2002 or prior years. If all of the minimum tax credit (claimed on Form 8801) could not be used for 2003, the excess could be carried forward to later years.

# Miscellaneous Deductions Other Than Gambling

(included in line 27, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

# Miscellaneous Deductions Subject to 2% AGI Limitation

(lines 20-26, Schedule A)

See "Limited Miscellaneous Deductions" and "Miscellaneous Itemized Deductions."

### **Miscellaneous Itemized Deductions**

(lines 20-27, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, and casualty and theft losses of income producing property were fully deductible. (See also "Gambling Loss Deduction," "Limited Miscellaneous Deductions," and "Miscellaneous Deductions Other Than Gambling.")

#### **Modified Taxable Income**

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4, 3.5, and 3.6. For most taxpayers filing current year returns, modified taxable income is identical to "taxable income." For those returns with a Form 8814, Parents' Election To Report Child's Interest and Dividends attached, modified taxable income includes the sum of all children's interest and dividend income taxed at a 10 percent rate, as well as the parent's taxable income.

For prior year returns included in the 2003 statistics, a modified taxable income was calculated by using the tax rate schedule for 2003 to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

# **Moving Expenses Adjustment**

(line 27, Form 1040)

Taxpayers deducted current-year qualified moving expenses in the calculation of adjusted gross income as a statutory adjustment. In order to qualify for this deduction, the new work place had to be at least 50 miles farther from the former residence than the former work place. Deductible expenses included those incurred to move household and personal goods, and travel including lodging en route to the new residence. Expenses no longer deductible included: meals while moving from the old residence to the new residence; travel expenses for pre-move house hunting trips; expenses while occupying temporary quarters in the area of the new job; and qualified residence sale, purchase, and lease expenses.

### Net Capital Gain in AGI less Loss

See "Sales of Capital Assets, Net Gain or Loss."

# Net Capital Gain Before Exclusion/Loss Before Limitation Post May 5, 2003

See "Sales of Capital Assets, Net Gain or Loss."

# **Net Long-Term Gain or Loss from Sales of Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss."

# Net Long-Term Partnership/S-Corp Gain Less Loss Post May 5, 2003

See "Sales of Capital Assets, Net Gain or Loss."

### **Net Operating Loss**

(included in line 21, Form 1040)

The excess loss of a business when taxable income for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 20 years. (See also "Other Income.")

# Net Short-Term Gain or Loss from Sales of Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

### New York Liberty Zone Credit

(included in line 52c, Form 1040)

The credit is 40 percent (25 percent for employees who worked fewer than 400 hours) of the qualified wages (up to \$6,000) for work performed during calendar year 2002 or 2003 by a New York Liberty Zone business employee.

# Nonconventional Source Fuel Credit (included in line 52c, Form 1040)

This nonrefundable credit was available to taxpayers who sold fuel produced from a nonconventional source. Examples would be oil produced from shale and tar sands, gas produced from geopressured brine or biomass, and liquid, gaseous, or solid synthetic fuels produced from coal.

#### **Nondeductible Passive Losses**

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 16) from total current year passive losses (lines 1b+2a+3b) and were limited to zero.

#### **Nontaxable Returns**

See "Taxable and Nontaxable Returns."

### **Ordinary Dividends**

(line 9a, Form 1040) See "Dividends."

### **Other Adjustments**

(included in line 33, Form 1040)

See "Statutory Adjustments."

#### Other Income

(line 21, Form 1040)

Included in other income were items such as taxable distributions from a Coverdell education savings account, prizes, awards, jury duty fees, Alaska permanent fund dividends, qualified state tuition program earnings, reimbursements for medical expenses, real estate taxes, or home

mortgage interest taken as a deduction in a previous year, children's interest and nonqualified dividends (non-qualified) from Form 8814, and any other income subject to tax for which no specific line was provided on the return form. Any foreign-earned income exclusions or "net operating loss" in an earlier year (that was carried forward and deducted for 2003) were entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing. However, any employer-provided foreign housing exclusions were included in other income (as a negative Gambling earnings, which were amount). entered on this line by the taxpayer, were edited into a separate field during service center processing.

### **Other Payments**

(line 67, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels", "Credit from Regulated Investment Companies", and "Health Insurance Credit."

#### **Other Tax Credits**

(included in lines 52c, 53, Form 1040)

"Other tax credits" is a residual category in the statistics. It includes other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

#### Other Taxes Deduction

(line 8, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

#### **Overpayment**

(line 69, Form 1040)

An overpayment of tax occurred when "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 2004 Estimated Tax" and "Refund.")

## **Overpayment Refunded**

(line 70a, Form 1040)

See "Overpayment" and "Refund."

## Parents' Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could elect to report on his or her return income received by his or her child. If the election were made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 2004;
- had income only from interest and dividends including Alaska permanent fund dividends, and capital gain distributions;
- had gross income for 2003 that was more than \$750 but less than \$7,500;
- had no estimated tax payments for 2003;
- did not have any overpayment of tax shown on his or her 2002 return applied to the 2003 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election. (See also "Modified Taxable Income.")

## Partnership and S Corporation Net Income or Loss

(line 32, Schedule E)

Partnerships and S Corporations (formerly Subchapter S Corporations) are not taxable entities; therefore, tax on their net profit or loss

was levied, in general, directly on the members of the partnership or shareholders of the S Corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or, for partnership, as salary. Net long-term capital gains received from partnerships and S Corporations were reported on Schedule D.

If a return showed net income from one partnership or S Corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S Corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

## Partnership and S Corporation Net Income Less Loss

See "Partnership and S Corporation Net Income or Loss."

## **Passive Activity Losses**

Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts were passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. (See also "Nondeductible Passive Losses.")

## Payment with Request for Extension of Filing Time

(line 66, Form 1040)

This payment was made when the taxpayer filed Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or Form 2688, Application for Additional Extension of Time to File. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected

tax. Full payment of any tax due had to be made with the application for extension.

## Payments to a Keogh Plan

(line 30, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

## Penalty on Early Withdrawal of Savings

(line 31, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

## **Penalty Tax on Qualified Retirement Plans**

(line 57, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the IRA's in excess of the legal limitation for the year (the lesser of \$3,500, \$7,000 if married filing jointly, or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

#### **Pensions and Annuities**

(lines 16a, 16b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a noncontributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 16a and 16b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 16a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 16b.

## **Personal Property Taxes Deduction**

(line 7, Schedule A)

Personal property tax could be included as a deduction if the tax was an annual tax based on value alone. (See also "Taxes Paid Deduction.")

## **Predetermined Estimated Tax Penalty**

(line 73, Form 1040)

If a return showed taxes of \$1,000 or more owed on line 72 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded

prior-year tax liability (provided prior-year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 2003 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

### **Qualified Dividends**

(line 9b, Form 1040) See "Dividends."

#### **Real Estate Taxes**

(line 6, Schedule A)

This amount included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

### **Recapture Taxes**

(included in line 60, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

#### Refund

(line 70a, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

#### Refund Credited to Next Year

(line 71, Form 1040)

See "Credit to 2004 Estimated Tax."

#### **Regular Tax Computation**

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax table or applied the rates from one of four tax rate schedules to determine tax. Also, returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method. If a taxpayer filed a Form 8615 or had any long-term capital gains taxed at a rate less than the tax tables, then they were not considered as regular tax computations.

### Rent and Royalty Net Income

(lines 24, Schedule E)

This amount was the combination of rent income and royalty income. It is possible for a taxpayer to have both rent and royalty income and losses.

#### Rent and Royalty Net Loss

(lines 25, Schedule E)

This amount was the combination of rent losses and royalty losses. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses. It is possible for a taxpayer to have both rent and royalty income and losses. (See also "Passive Activity Losses.")

#### Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (See also "Passive Activity Losses." and "Total Rent and Royalty Income or Loss in AGI.")

#### Rent Net Income Less Loss

See "Rent Net Income or Loss."

## Retirement Savings Contribution Credit

(line 48, Form 1040)

A taxpayer could take a credit of up to \$1,000 (\$2,000 if married filing jointly) for qualified retirement savings contributions, if their adjusted gross income was less than or equal to \$25,000 (\$37,500 if head of household, \$50,000 if married filing jointly).

#### Roth IRA

(lines 16-25, Form 8606)

Unlike traditional IRAs, contributions to a Roth IRA were not deductible. qualified distributions from the earnings of a Roth IRA were tax-exempt. The contribution limit for Roth IRAs was the lesser of \$3,000 ((\$3,500 if age 50 or older) (\$6,000, \$6,500, or \$7,000 depending on if none, one, or two of the taxpayers were age 50 or older and married filing jointly)) or the individual's taxable compensation unless the taxpayer contributed to both Roth IRAs and traditional IRAs. In this case, the contribution limit for Roth IRAs was reduced by all contributions (other than employer contributions) to traditional IRAs for the taxable year. The eligibility for Roth IRAs was phased out for joint filers with modified AGI between \$150,000 and \$160,000, married taxpayers filing separately and living with their spouses with modified AGI between \$0 and \$10,000, and all other filers (single, head of household, and married filing separately and not living with their spouse at any time during the year) with modified AGI between \$95,000 and \$110,000. Contributions to Roth IRAs could be made after the taxpayer reached the age of 70½. Also, the minimum distribution rules did not apply to living taxpayers as they did for traditional IRAs.

Some taxpayers were also eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10 percent tax on early withdrawals. Taxpayers had to have a modified

AGI of \$100,000 or less to be able to roll over a traditional IRA to a Roth IRA. When a taxpayer converted an amount from the traditional IRA to a Roth IRA, they were required to include in gross income the amount that they would have reported in income if they had made a withdrawal from this IRA. The taxpayer did not include in gross income any part of the conversion that was a nondeductible contribution in a traditional IRA. Married taxpayers filing separately could not take advantage of this "Individual rollover provision. (See also Taxable Retirement Arrangement Distributions.")

#### **Royalty Net Income or Loss**

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

## **Royalty Net Income Less Loss**

See "Royalty Net Income or Loss."

## **S** Corporations

See "Partnership and S Corporation Net Income or Loss."

## Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- · fees:
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits;
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property);
- dependent care benefits;
- employer provided adoption benefits; and
- scholarship and fellowship grants.

Identifiable amounts for any of these categories, which may have been reported by taxpayers as "other income," are treated as salaries and wages for the statistics.

## Sales of Capital Assets, Net Gain or Loss $\Delta$

(line 13a, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

Long-term or short-term: If the holding period was one year or less, the asset was considered short-term; otherwise, it was considered long-term. All capital gain distributions were considered long-term.

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("long-term loss carryover" and "short-term loss carryover" in the statistics).

Net capital gains taken after May 5, 2003 were subject to different tax rates than those taken earlier. The maximum long-term capital gains tax rate for most sales or exchanges of properties before or on May 5, 2003 was 20 percent (10 percent for taxpayers in the 15percent tax bracket). The maximum rate for most net capital gains taken into account after May 5, 2003 had been reduced to 15 percent (generally, 5 percent for taxpayers in the 10- or 15-percent tax bracket). Collectible gains and up to 50 percent of eligible gains on qualified small business stock were taxed at the 28-percent rate. Gains from the sale of certain depreciable real property were taxed at a 25-percent rate. Qualified 5-year gain (long term capital gain from sale or other disposition of property held more than five years) were taxed at 8 percent to the extent the gain would otherwise be taxed at 10 percent. The 8 percent capital gain rate for qualified 5-year gains did not apply to gains after May 5, 2003. Therefore, the long-term capital gain tax rate could be 5-percent, 8-percent, 10percent, 15-percent, 20-percent, 25-percent, or 28-percent.

Taxpayers who sold their main homes after May 6, 1997, were generally able to exclude from income up to \$250,000 (\$500,000 for married couples filing a joint tax return) of the gain on the sale of their homes.

## Sales of Capital Assets Reported on Schedule D

See "Sales of Capital Assets, Net Gain or Loss."

## Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 14, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, Sales of Business Property.

## Self-Employed Health Insurance Deduction $\Delta$

(line 29, Form 1040)

Self-employed persons, or owners of more than 2 percent of outstanding stock of an S Corporation, if they were not eligible for health coverage under an employer-provided plan, were allowed to deduct, in the calculation of AGI, up to 100 percent of the amount paid for health insurance for themselves and their families.

## Self-Employment Tax $\Delta$

(line 55, Form 1040)

The ceiling for social security tax on taxable self-employment income for 2003 was \$87,000. The limit did not apply for purposes of the Medicare tax. All net earnings greater than \$400 (\$108.28 for church employees) were also subject to the Medicare tax portion. (See also "Total Tax Liability.")

## **Short-Term Capital Gain or Loss**

(line 7b, Schedule D)

These include gains and losses from sale of capital assets held one year or less. (See "Sales of Capital Assets, Net Gain or Loss.")

## Short-Term Capital Gain or Loss Post May 5, 2003

See "Short-Term Capital Gain or Loss."

## **Short-Term Gain or Loss from Other Forms**

(line 4, Schedule D)

The other forms include:

- Short-term gains from Form 6252
- Short-term gain or loss from Forms 4684, 6781, and 8824

See "Sales of Capital Assets, Net Gain or Loss."

## Short-Term Capital Gain or Loss from Other Forms Post May 5, 2003

See "Short-Term Capital Gain or Loss from Other Forms."

## **Short-Term Loss Carryover**

(line 6, Schedule D)

These are short-term capital losses from the prior year Schedule D that are carried over to the current year. (See "Sales of Capital Assets, Net Gain or Loss.")

## Size of Adjusted Gross Income

(line 34, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class. See "Adjusted Gross Income Less Deficit."

### **Social Security Benefits**

(lines 20a, 20b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier I railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was up to 85 percent of the net social security benefits received. Social security benefits received were reported on Form 1040, line 20a and the taxable portion was reported on line 20b. Taxpayers who had no taxable benefits were not required to show the total benefits on their income tax returns.

## **Social Security and Medicare Tax on Tip Income**

(line 56, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

#### Standard Deduction $\Delta$

(included in line 37, Form 1040)

For 2003, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$950 or \$1,150 based on filing status. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$4,750;

Each taxpayer 65 or over or blind was allowed an additional \$1,150 deduction each for age and blindness.

Married filing jointly or surviving spouses Basic deduction of \$9,500;

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$4,750:

Each taxpayer 65 or over or blind was allowed an additional \$950 deduction each for age and blindness.

Head of Household

Basic deduction of \$7,000;

Each taxpayer 65 or over or blind was allowed an additional \$1,150 deduction each for age and blindness.

The basic standard deduction claimed by filers who were dependents of other taxpayers was the greater of \$750 or the dependent's earned income plus \$250 (but not more than the regular standard deduction amount).

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over and/or blind. The "additional standard deduction" total includes only the additional amount that was

taken by those taxpayers who were 65 or over and/or blind.

#### State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 2003 that was paid or deducted before 2003, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

#### **State and Local Income Taxes**

(line 5, Schedule A)

State and local income taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax withheld from their salary during 2003; had paid state and local income taxes directly during 2003 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

### **Statutory Adjustments**

(lines 23-33, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 2003, statutory adjustments included educator expenses, payments to an IRA, student loan interest deductions, tuition and fees deductions, moving expenses, the deduction for one-half of selfemployment tax, the self-employed health insurance deduction, payments to a selfemployed Keogh retirement plan or a simplified employee pension (SEP), penalty on early withdrawal of savings, alimony paid, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included Archer medical savings account deductions, deduction for clean-fuel vehicles, performing-arts-related expenses, jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, deductible expenses related to income of

personal property, the forestation/reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974, and employee business expenses of fee-basis state or local government officials. If not listed separately, these amounts are included in the "Other Adjustments" category in the statistics.

## **Student Loan Interest Deduction**

(line 25, Form 1040)

For 2003, eligible taxpayers were allowed to deduct up to \$2,500 for interest paid on qualified higher educational loans. The deduction was phased out for taxpayers with modified AGI between \$50,000 to \$65,000 (\$100,000 to \$130,000 for taxpayers filing a joint return).

#### **Tax Credits**

See "Total Tax Credits."

## Tax Due at Time of Filing

(line 72, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

## Tax from Recomputing Prior-Year Investment Credit

(included line 60, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax. Also tax from recapture of an education credit was reported here.

#### Tax Generated Δ

(line 41, Form 1040)

This amount was the tax computed on modified taxable income. For 2003 there was a reduction of the former tax rates. The tax rates for 2003 were 10.0, 15.0, and new rates of 25.0, 28.0, 33.0, and 35.0 percent. The 10-percent bracket applied to taxable income equal to or below \$7,000 for single filers and married persons filing separately; \$14,000 for joint filers or surviving spouses; and \$10,000 for heads of household. The 15-percent bracket applied to taxable income in excess of the 10-percent bracket ceiling and equal to or below \$28,400 for single filers; \$56,800 for joint filers or surviving spouses; \$28,400 for married persons filing separately; and \$38,050 for heads of household. The 25.0 percent tax bracket applied to taxable income in excess of the 15-percent bracket ceiling and equal to or below \$68,800 for single filers; \$114,650 for joint filers or surviving spouses; \$57,325 for married persons filing separately; and \$98,250 for heads of household. The 28.0 percent tax rate applied to taxable income in excess of the 25.0 percent tax bracket ceiling and equal to or below \$143,500 for single filers; \$174,700 for joint filers or surviving spouses; \$87,350 for married persons filing and \$159,100 for heads separately; households. The 33.0 percent tax rate applied to taxable income in excess of the 28.0 percent tax bracket ceiling and equal to or below \$311,950 for single filers, joint filers, or surviving spouses and heads of households and \$155,975 for married persons filing separately. The 35.0 percent tax rate applied to taxable income in excess of the upper boundary for the 33.0 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4, 3.5, and 3.6.

If children under age 14 had investment income that exceeded \$1,500, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,500 was taxed at the parents' rate on Form 8615 (the remaining investment income was taxed at the child's rate) and tabulated separately in Tables 3.4, 3.5, and

3.6. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,500 was included on either Form 1040, line 21 or in the case of capital gains distributions on either Form 1040, line 13 or Schedule D, line 13, or qualified dividends on Form 1040, line 9b. The remaining investment income in excess of the \$750 standard deduction was taxed at the child's rate, added to the parents' tax on Form 1040, line 41, and is also tabulated separately in Tables 3.4, 3.5, and 3.6.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income" and "Rate Reduction Credit.")

#### **Tax Payments**

(lines 61, 62, 64, 66-68, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 2002 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) credit for tax on certain gasoline, fuel, and oil; and
- (6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 63, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.") Also, the additional child credit was included on the tax

return as a payment but not treated that way for the statistics.

## Tax Penalty

(line 73, Form 1040)

See "Predetermined Estimated Tax Penalty."

## Tax Preparation Fees

(line 21, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI floor. The amounts reported in the statistics are prior to this floor. (See also "Limited Miscellaneous Deductions.")

#### Tax Rates, Tax Rate Classes

See "Tax Generated."

#### Tax Withheld

(line 61, Form 1040)

See "Income Tax Withheld."

## **Tax-Exempt Interest**

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest. It is included as income for certain programs, for example for the earned income credit or taxability of social security benefits.

#### Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax". Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, uncollected employee social security and medicare tax on tips, tax from recomputing prioryear investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit

payments, household employment taxes, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities. (See also, "Total Income Tax.")

#### **Taxable Income**

(line 40, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. (See "Modified Taxable Income.")

#### **Taxable Interest Received**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. Interest on state or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the

taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

## Taxable IRA Distributions (in AGI)

(line 15b, Form 1040)

See "Individual Retirement Arrangement Taxable Distributions."

## Taxable Pensions and Annuities (in AGI)

(line 16b, Form 1040)

See "Pensions and Annuities."

## **Taxable Social Security Benefits**

(line 20b, Form 1040)

See "Social Security Benefits."

#### **Taxes Paid Deduction**

(lines 5-9, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income, included personal property taxes, state and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

#### **Total Income**

(line 22, Form 1040)

Total income was the sum of the individual income items (lines 7 through 21) before adjustments.

#### **Total Income Tax**

(line 54 + any Form 4970 tax on line 60 - line 63, limited to zero, on Form 1040)

Total income tax was the sum of income tax after credits (including the subtraction of the earned income credit). For 2003, total income tax included the tax from Form 4970 (\$5.6 million). It did not include any of the other taxes that made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

#### Total Itemized Deductions $\Delta$

(included in line 37, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, certain taxes paid, interest paid, charitable contributions, casualty and theft losses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with three exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wished to itemize on their State returns. Third, if a taxpayer benefited for alternative minimum tax purposes, they might itemize even though the standard deduction was larger. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$139,500 (\$69,750 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 3 percent of the amount of AGI in excess of \$139,500 (\$69,750) or b) 80 percent of the non-exempt deductions. Therefore, total itemized deductions is the sum of the separate deduction cited above, less the itemized deduction limitation.

#### **Total Miscellaneous Deductions**

See "Miscellaneous Itemized Deductions."

## Total Rent and Royalty Income or Loss

(line 26 plus lines 39 and 40, Schedule E)

This income concept consisted of all rent and royalty income and loss that was used in computing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded the portion of rental losses that was not deductible in computing adjusted gross income due to the passive loss rules. Income or loss from real estate mortgage investment conduits were also included in this concept.

#### **Total Statutory Adjustments**

(line 33, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 23-33) (Note: foreign housing, Archer MSA, certain business expenses of reservists and performing artists, and other adjustments are reported on line 33).

#### **Total Tax Credits**

(lines 53, 63, Form 1040)

For this report, total tax credits consists of the following:

- (1) foreign tax credit;
- (2) child care credit;
- (3) credit for the elderly and disabled;
- (4) education credits;
- (5) retirement savings contributions credit;
- (6) child tax credit;
- (7) adoption credit;
- (8) mortgage interest credit;
- (9) District of Columbia first time homebuyers credit;
- (10) general business credit;
- (I1) minimum tax credit;
- (12) qualified electric vehicle credit;
- (13) empowerment zone and renewal community employment credit;
- (14) New York liberty zone credit;
- (15) nonconventional source fuel credit and;

- (16) other tax credits;
- (17) earned income credit (ElC) used to offset income tax before credits

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC that did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

## **Total Tax Liability**

(line 60 modified by the earned income credit and additional child tax credit, Form 1040)

Total tax liability was the sum of income tax after credits, self-employment tax, social security and Medicare tax on tips, tax from recapturing prior-year investment credits, low income housing credit, qualified electric vehicle credit, or Indian employment credit, tax from recapture of federal mortgage subsidy, taxes from qualified plans (including individual retirement accounts) and other tax favored accounts, Section 72 penalty taxes, household employment taxes, tax on golden parachute payments and Form 4970 These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit" and "Additional Child Tax Credit"). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

## **Total Tax Payments**

See "Tax Payments."

#### **Total Taxable IRA Distributions**

See "Taxable IRA Distributions."

## Total Unlimited Miscellaneous Deductions

(line 27, Schedule A)

See "Miscellaneous Itemized Deductions."

#### Tuition and Fees Deduction $\Delta$

(line 26, Form 1040)

A taxpayer was able to deduct up to \$3,000 of the qualified tuition and fees paid for themselves, a spouse, or dependents if the taxpayer's modified AGI was under \$65,000 (\$130,000 if married filing jointly). This deduction could not be taken if the person could be claimed as a dependent on another taxpayer's return or if they claimed the education credit for the same student.

## **Type of Tax Computation**

(line 41, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ.
  - Schedule J, Farm Income Averaging, returns are included with regular tax. (See also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the tax on long-term capital gains (in excess of short-term capital losses.) These include returns with capital gain distributions reported on Form 1040 or qualified dividends, also. This tax could be at various rates, 5, 8, 10, 15, 20, 25, or 28 percent.

## **Unemployment Compensation**

(line 19, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

## Unreimbursed Employee Business Expenses

(line 20, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. In most cases, fifty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, Employee Business Expenses. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Travel expenses away from home, which were paid or incurred, were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent floor. (See also "Limited Miscellaneous Itemized Deductions.")

## Section 5

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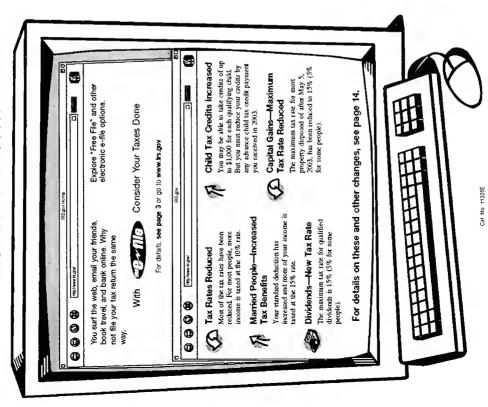
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Note. This booklet does not contain any lax forms.

Instructions

C, D, E, F, J, and SE

Including Instructions for Schedules A, B,



## the Commissioner A Message From

The integrity of such a system depends upon the continued willingness of the people honesty and accurately to discharge this annual price of citizenship." Those words remain as true today as when they were written One of the unique features of our democracy is the generation of tax revenues through a system of individual self-assessment. As President Kennedy wrote in a special message to Congress more than 40 years ago. in 1961 We at the IRS are conumited to belping you understand and meet this important obligation. I want to assure you that, as we review your return, we will hold ourselves to the highest standards of fairness and consistency in I also would encourage you to e-file your return. IRS e-file is fast, safe, and accurate. You can find answers about e-file—and indeed many of your other tax questions—at our website at www.irs.gov. determining your compliance with the law.

Thank you for taking the time to complete your return and for paying

Mark W. Everson

## The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

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# consider it done

# What is IRS e-file?

lt's the fastest, easest and most convenient way to file your income tax return electronically. So easy, 53 million taxpayers preferred offile over filing a paper in one tax return last year. For all the details and latest information, visit the IRS website at warming ordefile.

## What are the benefits?

Free File Options!

- At least 60 percent of taxpayers—or 78 million—are eligible to use free commercial online tax preparation software
  - Visit wawlingto to see if you qualify and to access these free services offered by the tax software industry (not the IRS) to e-file

## Fast! Easy! Convenient!

- Get your refund in half the time as paper filers do, even faster and safer with Direct Deposit—in as few as 10 days. See page 56
- Sign electronically and file a completely paperiess return. See page 58
- Receive an electronic proof of receipt within 48 hours that the IRS received your return
- If you owe, you can efile and authorize an electronic funds withdrawal or pay by credit card. If you esfile before
  April 15, 2004, you can whethile an electronic funds withdrawal from your checking or sawings account as late as
  April 15, 2004. See page 57
  - Prepare and file your Federal and state returns together and save time.

## Accurate! Secure!

- IRS computers quickly and automatically check for errors or other missing information.
  - The error rate for e-filed returns is less than I percent.
- The chance of being audited does not differ whether you e-file or file a paper tax return.
- Your bank account information is safeguarded along with other tax return information. The IRS does not have access to credit card numbers.

Visit the IRS website at www.irs.gov/efile for details.



Use a Personal Computer

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Use an Authorized IRS ofile

How to e-file?

for their clients. As a taxpayer, you have two options: Authorized IRS e-file Provider, and have the provider

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AUTHORIZE



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IKS approved tax preparation software is available for online use on the Internet, for download from the internet, and in retail stores. Visit www.irs.gov/efile for details.

Fees may vary depending on the professional and the specific services rendered.

Tax professionals may change a tee for IRS e-file 2. You can have a tax professional prepare your

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If you do not qualify for the Free File options, visit our Patners Page for patners that offer other free or low-cost filing options at www.ins.goviefile.

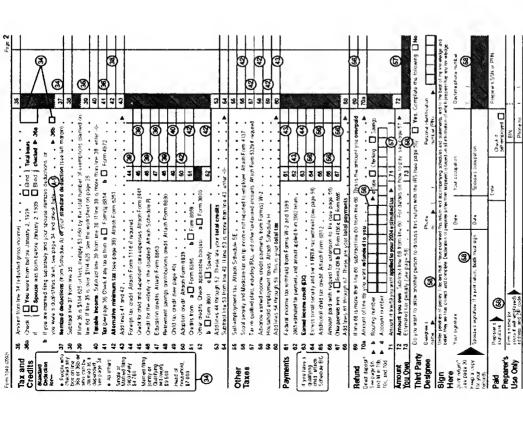
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# **RS Customer Service Standards**

At the IRS, our goal is to continually improve the quality of our services. To achieve that goal, we have developed customer service standards in the

- following areas:
- · Easier filing and payment options · Access to information
- Accuracy

- Prompt refunds
- Canceling penalties
- Resolving problems Simpler forms

If you would like information about the IRS standards and a report of our accomplishments, see Jub. 2183.

# Help With Unresolved Tax Issues

# Office of the Taxpayer Advocate

# Contacting Your Taxpayer Advocate

If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed The Taxpayer Advocate independently represents your

through normal channels.

Your telephone number and hours you can be reached

The type of tax return and year(s) involved

A detailed description of your problem

You name, address, and social security number (or

employer identification number)

Information You Should Be Prepared To Provide Your previous attempts to solve the problem and the

office you contacted, and

Description of the hardship you are facing (if

applicable)

make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your While Taxpayer Advocates cannot change the tax law or case is given a complete and impartial review.

# Handling Your Tax Problems

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advecate to provide you with:

- A "firesh look" at your new or on-going problem
  - Tinely acknowledgment
- The name and phone number of the individual assigned to your case
- Timeframes for action Undates on progress
- Speedy resolution
  - Courteous service

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 Call the Taxpayer Advocate's toil-free number; 1-877-777-4778

How To Contact Your Taxpayer Advocate

- Call, write, or fax the Taxpayer Advocate office in your area (see Pub. 1546 for addresses and phone numbers)
  - TTY/TDD help is available by calling 1-800-829-4359
  - Visit the website at wwwdrs.gov/advocate

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# Quick and Easy Access to Tax Help and Forms

Note It you live outside the United States, are Pub. State find out how to get help and forms

by Fax Forms



## Internet

You can access the IRS website 24 hours a day, I days a week, at www.ars.gov.to:

services available for FREE to eligible taxpayers 

- Find out the amount of advance child tax credit payments you received in 2003.
- Check the status of your 2003 refund
- Download forms, instructions, and publications
- Order IRS products online
- Search publications online by topic or keyword See answers to frequently asked tax questions
- Figure your withhoking allowances using our W.4
- Sign up to receive local and national tax news by email Send us comments or request help by email



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You can also get help in other ways... See page 61 for information

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The following publications are available through the IRS website 24 hours a day, 7 days

Pub No.	Tick	Pub. No.	Title
-	Your Rights to a Taxpayer	575	Pension and Armuty Income
~,	Armed Forces' Tax Guide	3	Casualty, Disaster, and Theft Loss Workbook
11	Your Federal Income Tax (For Individuals)	•	(Personal-Use Property)
ដ រ	Farmer's Tax Guide	282	Business Use of Your Home (Including Use by Dayons Provides a
Ę	Lax Guide for Small Business (For Individuals Who Use Schedule C or C-FZ)	965	Individual Retirement Arrangements (IRAs)
378	Fiel Tax Credits and Refunds	165	Tax Highlights for U.S. Citizens and Residents
14.3	Travel, Entertainment, Gift, and Car Expenses	į	Going Abroad
<del>7</del> .	Exemptions, Standard Deduction, and Filing	765.	The IRS Collection Process
3	Information	545	Example 10 to 10 t
7.	Medical and Pental Expenses (Including the Health Courses Tay Control	23.6	The Guide to H.S. Chill Service Destranted
3.	Child and Dependent Care Expenses	•	Benefits
₹.	Divorced or Separated Individuals	106	U.S. Tax Treaties
9.	Tax Withholding and Estimated Tax	206	Tax Highlights for Persons With Disabilities
69.	Tax Calendars for 2004	808	Bankruptcy Tax Guide
SI	Foreign Tax Credit for Individuals	016	Guide To Free Tax Services
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53	Reporting Tip Income	896	Tax Benefits for Adoption
3	Self-Employment Tax	976	Tax Benefits for Education
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ž	Net Operating Losses (NOLs) for Individuals, Estates, and Trusts	97.2	Child Tax Code
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Ŧ	Partnerships		Continental United States)
₹	Sales and Other Dispositions of Assets	7	Reporting Cash Payments of Over \$10,000
5	Camakies, Disasters, and Thefix	77.31	The Transmet A transmet of Business)
988	Investment In one and Expenses (Including	Ē	How to Get Help With Unresolved Tax
155	Basis of Assets		Problems
35	Reveal Respire for Individuals	Spanish L.	County of assessment Date in sections
9	Highlights of 2003 Tax Changes	100	Van Riches as a Taxoner
3.	Other Americans' Tax Cauche	574SP	How To Prepare Your Festeral Income Tax
555	Community Property		Return
955	Examination of Returns, Appeal Rights, and Clams for Refined	Stes	The IRS Collection Process
655	Sarvivers, Executors, and Administrators	596SF	Earned Income Credit
195	Determining the Value of Donated Property	950	English Spanish Grossary of words and Process (feet in Publications (separate Internal
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## Information Refund

Be sure to have a copy of your 2003 tax return available because you will need to know the filling attust and the exact whole dollar amount of your refund Then, do one of the following. Go to www.irs.gov, click on Where's My Refund then on Go Get My Refund Status.

on Fridays. If you call to check the status of your re-fund and are not given the · Call 1-800-829-1 Refunds are hours shown on page 1.3

d. please want until

33 copy of your return

# Call 1400-829-4477 for refund information and follo-orded entire tions.

| the next week before | Do not cand as a cunters asked to do so. |                                 |
|----------------------|------------------------------------------|---------------------------------|
| d follow the re-     | 1954 during the                          | sent out weekly. If you call to |

# You can check on the status of your 2003 refund of a has been at least 6 weeks from the date you filed your return. It weeks if you filed formishing is the control of the RAP with your return, allow 14 weeks if 1 weeks if you filed between ally.

#### Magnetic Media Filers — 1099 Series and Related Information Returns Tex information for Aliens and Unemployment Tax Returns Trps — Withholding and reporting Inslependent contractor vs Form 941 - Emphyer's Quarterh Waivers and extensions Test files and combined Federal and state filing (EIN) — How to apply Employment taxes for household етркусел Когт 9:11—Вероги годитетел Federal Tax Return Form 940 and 940 EZ - Deposit Employer alentals atton number Electronic filing of information Form 940 and Form 940-EZ Employer's Armual Federal Who must file magnetically Applications, forms, and Subject tequile ments nformation employee 9. 151 50 Ş 10.0 805 883 800 Tax and credits figured by the IRS Tax on a child's investment income Employee business expenses Casualty, disaster, and theft losses Sell employment tax Ten-year tax option for lump-sum Akemauve minimum tax Tax on early distributions from traditional and Roth IRAs Tax on early distributions from retirement plans Business entertainment expenses Ould and dependent care credit Credit for the elderly or the disabled Advance earned income credit Earned income credit (EIC) Casualty and theft losses Business use of car Business travel expenses Mixellaneous expenses Business use of home Educational expenses Tax Computation Standard deduction Tax Credits det ibutions 28888 550 2 6 8 2 6 8 89 Pensions-The general rule and the Bartening myome Scholarship and fellowship grants Nortaxable income Returns of state and local taxes Rollovers from retirement plans Unemployment compensation Gambling income and expenses Renting vacation property and Social security and equivalent Rental moome and expenses Farming and fishing income eleTax Topics Capital gains and losses Lump-sum distributions Persons and armuties Subject Estimps for clergy Types of Income Wages and salaries renting to relatives Sole proprietorship samplified method Almony received Business income Interest received Dividends (Continued) 353555E 3543 44444444 축취 축한결국 중 ₹ 2222222 252225

preparing your tax return Extensions of time to file your tax

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156 Copy of your tax return—How to Change of address - How to nouly Ensuring proper credit of payments Prior year(s) Form W-2-How to

All topics are available in Spanish.

Subject

TeleTax Topics

Subject

TekTax topics are also available through the IRS website at www.irs.gov.

Recorded tax unformation is available 24 hours a day, 7 days a week. Select the number of the topic you want to hear. Then, call 1-860-829-4477. Have paper

ind pencil handy to take notes.

Topics by Internet

TeleTax?

What Is

Recorded Tax

Information

Power of attorney information Disclosure authorizations Qualified mition programs (QTPs)

Roth IRA contributions Coverdell education savings

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The collection process What to do if you can't pay your Fature to pay child support and Federal nortax and state income

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Backup withholding Amended returns

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and reproducible tax forms

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What to do if you haven't filed 1099.R-What to do if not your tax return 2003 Furn W-2 and Form

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Your appeal nghis Refunds — How long they should

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IRS Procedures

Alternative Filing Methods

Castored on page 12)

When, where, and how to file Highlights of tax changes

28

received
Forms and publications—How to
order

155

General Information

Tax information for parents of kidnapped chikhon

# Calling the IRS

If you cannot answer your question by using one of the methods lasted on page 7, please call us for assistance at £50/£20-£000. You will not be chaged for the call unless your flowers you for hell free calls Our normal hours of operators are Monday through Fridy from 7:00 a.m. to 10:00 p.m. beal time. Beginning Jamuary 24, 2004, through April 10, 2004, assistance will also be available on Sanichs from 10:00 be based on the hours of operators in the Pacific time zone.

If you want to check the status of your 2003 refund, see Refund Information on page 11



" Your ZIP code.

Before You Call

If you are asking for an installment agreement to pay your tax, you will be asked for the highest amount you can pay each mornth and the date on which you can IRS representatives care about the quality of the service provided to you, our customer You can help us provide accurate, complete answers to your questions by hav-ing the following information available.

Brahuston of Services Provided. The IRS uses several interfols to evaluate the quality of thir tephbrue service. One method is for a second IRS representative to sometimes about missing or record telephone calls. Another is to sak some callers to complete about anyly at the end of the call. The tax form, schedule, or notice to tion. The answer of the same question often varies from one taxpayer to another because of differences in their age, anome, The facts about your particular situa whether they can be claimed as a depen which your question relates.

## Making the Call

The rame of any IRS publication or other source of information that you used to look for the answer

dent, etc.

To maintain your account security, you may be asked for the following information, which you should also have available.

ceived, you will then hear a series of opinion and be taked to speak your elec-tions. After your touch one or spoken re-sponse is reveived, the system will direct your call to the appropriate assistance. You can share the following wallin the systems. to speak their responses when requested to do so. First, you will be provided a series of Call 1-800-829-1040 (for TTY/IDD help, call 1-800-829-4059). Our menus allow callers with pulse or rotary dial telephones options that will request touch-tune te-sponses. If a touch-tune response is not re-

The "Caller ID Number" shown at the

shown on your tax return.

top of any notice you received.

Your personal identification number

The rutabers in your street address.

· Your date of birth. (PIN) if you have one.

The amount of refund and filing status

Your social security rumber.

Order tax forms and publications.

Find out the amount of any advance child tax credit payment you received in 2003.

Find out what you owe.

Determine if we have adjusted your

ocount or received payments you made.

Request a transcript of your account.

Find out where to send your tax return

or payment

Request more time to pay or set up a monthly installment agreement.

# **Before You Hang Up**

you receive, or you feel our representative may not fully understand your question our representative meets to know this. He or she will be happy to take additional time to be sure your question is answered fully. If you do not fully understand the answer

By law, you are responsible for paying your share of Veckeral more tax If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should his co-cut, jowners you will not be charged any

## See How To Avoid Common Mistakes on page 60. **Before You Fil** n Form 1040

For details on these and other charges for 2003 and 2004, see Pub. SS3.

Tax Rates Reduced. The tax rates of 21%, 93%, 35%, and 36% respectively. 12%, 25%, 33%, and 35%, respectively. The 10% cax rate applies no the first \$10,000 of tax the income (the first \$10,000 of tax the heavy expendently the first pointly or qualifying widowlers). These changes are effected in the Tax Table that begins on page 62 and the Tax Rate Schedules on page 62 and the Tax Rate Schedules on page 62 and the Tax Rate Schedules on page 62 and the Tax Rate Schedules on page 62 and the Tax Rate Schedules on page 62 and the Tax Rate Schedules. What's New for 2003?

Married People — Increased Tax Benefits. The standard checking intenst pain files: his increased to \$9,500 (twice that of single Tarty). For most people filing a separate return, the standard deduction has increased to \$4,750 (the same amount as single files). See the medituding (in this 37 that begin on page 34.

Also, the 15% tax beaaket for print filers has been exprained to cover take the in come range as that of single filers, for people filing a separate return, the 15% tax backet is the same as than of single filers. These changers are relocued in the Tax Tax ble that beguing on page 62 and the Tax Rase Schechiles on page 62 and the Tax Rase.

Qualitying Widowieri—Increased Tan Bereifer, Formors people, the standarder-darion has been acreased to \$5,500 (two durio fings filters). See the merucions for line 37 than began on page 34. Also, the line 37 than began on page 34. Also, the cover race the income range as that of cover race the income range as that of surject filters. This change as reflected in the Tar Table that begins on page 51, and the Tar Ree Schalates on page 52, and the

Child Tax Credits Increased. You may be when the order credits of up to \$1,000 for each qualifying child But you must reduce your credits by any advan e didd tax tredit pay more your credits by any advan e didd tax tredit pay more your credit is see the maximum four credits are the maximum for the hard hard begin on page 40

Advance Child Tax Credit Payment. You must reduce your 2003 Advil ax recibit by must share gild its riced payment you creved in 2014 Enset the amount of my advance payment you reserved (before oil early on the 2 of your Child Tax Credit Worksheet The amount of your advance payment delice oil feet is thous no None 1319. This paice was mailed to you m 2003. If you do not tayed the your my 2003. If you do not tayed the page 1 can check the amount of your advance pay-ment (before offset) on the IKS website at www.ars.gov.oc.call us. at 1-800-829-1940. For details on offsets, see Refund Offset on page 50

If you received an advance payment but all not have a qualifying (that for 2033 (see the maturitons for line 6s; column (4) on page 214, you do not have to pay back the amount of your advance payment on you have become that for you are payment on your facts to not extent if you are a payment entitle of you are worken for 300, but for 303 you are not filing a your return you are considered to have received over-half of the advance payment.

Dividends—New Tax Rate. The maximum tax test of quilding dividents is 19% (generally, 5% of people where other income is taxed at the 10% or 15% and.) See the instructions for three 9% on page 23. Use Schedule Do the Qualified Dividents and Capital Gain Tax Worksheet whithewes 199les; to figure your tax. See the instructions for three 41 that begin on page 50.

Capital Galas—Maximum Tax Rate Addresd. The maximum far tare for most not capital gain taken into account after My 5, 200, has been enclosed to 15% (generally, 5% for people whose other income instead at the 10% of 5% rate. Use Schedule D or the Qualified Dividends and Capital Gain? Tax Worledwet, when ever appless, to iguar your its. See the introducers for lowed that the corresponding to the programment.

Atternative Misimum Tax Exemption amount becaused. The Benative minimum ax energies meount has air-reased to \$40,250 (\$58,000 if married filling printy or qualitying wishowing; \$25,000 if married filling separately). These new amounts are reflected as the worksheet for amounts are reflected as the worksheet for line 42 on page 38.

Archer MSA Deduction. Archer MSA de ductions are now reported 8n line 33. See the maturitions for line 33 that begin on page 33.

Larrans are preprenent traft (redd) larransed. You may be able to take a radit of up a 510% for the expense you paid for the care of one qualifying person. \$2100 if you paid for the care of two on lone qualifying persons. See Form 2441 for death? Credit and Dependent Care S S

 A child lived with you and you earned less dran \$33,692 (\$34,692 if married filling Rarned Income Credit. You may be able to take this credit if

A child did not live with you and you carned less than \$11,230 (\$12,230 if mar

See the instructions for five 63 that be ried filing jointly).

Lifetime Learning Credit Doubled. The maximum lifetime learning credit for 2003 is \$2,000. See the instructions for line 47 gui on page 44. on page 39.

4

If you were perving in or in support of the Armed Forces in a designated combat zone or apartified hazardous day area fifor example, you were in the Algianistan, Bosnia, Koowo, or Persia of a rea, see Pub. 3.

Self-Employed Health Insurance Deduction. You may be able to deduct up to 100% of your health insurance expenses. See the tristrictions for fine 29 on page 33

IRA Deduction Allowed to More People Covered by Rethrement Plans, You may be able to take an IRA deduction if you were covered by a retirement plan and your 203 modified AGI is less than \$50,000 (if married filling pointly or qualifying widower). See the girtustions for line 24 that begin on page 29

Standard Mileage Rates. The 2003 rate for business use of your vehicle is 36 vents a mile. The 2003 rate for use of your vehicle to ged medical care or to move is 12 vents a

ing your return to a different address this year because the IRS has franged the fifting he attor for several areas. If you coerved he are or overlope with your ax package, please use it Otherwise, see Where Do You File? on the back cover. Third Party Designe. A thud party dengrace on ask the IRS for copies of notices or transcripts related to your return. Also, the authorization can be revoked. See page 58 Mailing Your Return. You may be mail

## What To Look for in

pirity) or a dediction of up to \$2,000 if your 2004 AGI is not more than \$80,000 (\$166,000 if married filing jornely) You may be able to take a deduction of up to \$4,000 if your 2004 AGI is not more than \$65,000 (\$130,000 if married filling Tuition and Fees Declaration Expanded

Against Afternative Mathema Tax AMT.

The credit for child and dependent one expenes, credit for the eddenty or the disshock education credits, mortigate interest
credit, and Dustras of Columbia first sime
homehoper credit will no longer be allowed
against AMT However, the child tax
credit, adoption credit, and credit for quali-Certain Credits No Longer Allowed fied retirement savings contributions will still be allowed against your AMT

Covered by Retirement Plans You may be able to take an IRA deduction if you IRA Deduction Allowed to More People were covered by a retirement plan and your 2004 modified AGI is less than \$55,000 (\$75,000 if married filing jorney or quali

business use of your vehicle is  $37^45$  cents a mile. The 2004 rate for use of your vehicle to get medical care of to move is 14 cents a The 2004 rate for Standard Mileage Rates. fyrng widow(er)).

These rules apply to all 11.5 cutzents, regardless of where they live, and resident aliens

## Requirements

# Do You Have To File?

Use Chart A. B. or C to see if you must file a return 15' S entrems who brood in or bad in one from a U'S possession should be Pub 570 Revalents of Poetic Roots at use TeleTax upon 391 over page 111 to see if they must file

Even if you do not otherwise there offer a ream, you should find one to get a refund of my feeleral in some tax widther You should had fifer you are eligible for the ented in one cachi, the additional child tax orela, or the health coverage tax

Have you used BKS offile? It's the lastest way to get your returnland it's FREE if you are elgable. Visit wow are gove for details

Not later than April 15, 2004. If you file after this date, you may have to pay interest and penalties. See page 61.

When Should You

File?

and a holars who are abens

What if You Cannot File

on Time?

you are planting to file a tax etain for your while blow was unber age I at the end of 3003 and certain other conditions apply you can extent to in lake your child a rown on your claim or team. But you must use Form 8814 to do so if you make this election, your child have not have to file a return for a shearly use Chell's a type (55) (see page 11) or see Form 8814. Exception for Children Under Age 14 III

A child born on January J. 1990, is con-sidered to be age 14 at the end of 2003. Do not use Form \$814 for such a child

Charl A—For Most People

Nouresident Altens and Dual-Status Adness These into sits opply to neureal derit alters and dual status stiens who were married to IV actions or excellent at the end of 2003 and who have elected to be acted as recision alters their neurosylem alters and dual status alters have different alters and dual status alters have different from a deal status alters have different from a deal status alters have different from a deal status alters have have to fife from a deal we take the status of the citizen of the status and a status and a to see that the status and a status and a control of the status and a status and a status on the control of the status and a status on the control of the status and a status on the control of the status and a status on the status and a status and a status on the status and a status and a status on the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status of the status and a status and a status and a status of the status and a status and a status and a status of the status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a status and a stat

An automatic I month exten-sion to file does not extend the time to pay your fax. See been 4868.

you are a U.S. criazen or resident, you

may qualify for an automatic extension of time to file without filling from 3508 or filing for an extension by phose. You qual if yi, on the due date of your return, you neet one of the following conditions. ness or post of daty is outside the United States and Puerto Rico · You live outsits the United States and Paerto Rico and your main place of busi

You are in military or naval service on duty outside the United States and Pherto

This extension gives you an extra 2 mentals to file and pay the tax, but inferent will be charged from the original due date of the return on any ungoal tax. You must afta b a statement to your return showing that you meet the requirements

## Where Do You File?

You can get an automatic, 4 month extern sion it, no later than April 15, 304, you wither file for an extension by phone or you file Form 4866. For extents, my holing frow or file by phone, see Form 4868.

See the back cover of this booklet for filting mornitories and achieves. For eletals on using a private delivery service to mail your return of payment, see page 18.

Chart B—For Children and Other Dependents (See the instructions for line 6c on page 21 to find out if someone can claim you as a dependent.) If your parent (or someone else) can claim you as a dependent, use this chart to see if you must file a return.

In this chart, unwarmed theorie includes taxable interest, ordinary dividents, and capital gain distributions. Earned income includes wages, tips, and taxable scholarship and followstip grants. Gross income is the total of your uncarned and earned includes wages, tips, and taxable scholarship and followstip grants. Gross income is the total of your uncarned and earned

If your gross income was \$3,050 or more, you usually cannot be claimed as a dependent unless you were under age 19 nr a student and under age 24. For details, see Pub. 501.

Single dependents. Were you either age 65 or older or blind?

No. You must file a return if any of the following apply Your unearmed Income was over \$750.

Your earned Income was over \$4,750.

Your gross income was more than the larger of—
 \$750 or

Yes, You must file a return if any of the following apply.

• Your one-arred income was over \$1,900 (\$3,000 if 65 or older and blind). Your earned income (up to \$4,500) plus \$250.

 Your earned income was over \$5,900 (\$7,050 if 65 or obler and blind) Your gross income was more than

The larger of:

\$1,150 (\$2,300 if 65 or older and blind) This amount: Ples

> Your earned income (up to \$4,500) plus \$250 \$750 oc

No. You must file a return if any of the following apply.

• Your uncarned income was over \$750.

Married dependents. Were you either age 65 or older or blind?

 Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. Your earned income was over \$4,750.

Your gross income was more than the larger of—
 \$750 or

Your cented income (up to \$4.500) pius \$250.
 You method income us in any of the following apply:
 You or entired income us over \$1,700 (\$2,500 if 65 or other and blind).

 Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. Your earned income was over \$5,700 (\$6,650 If 65 or older and blind). Your grees income was more than—

The larger of: \$750 oc

Your earned income (up to \$4,500) plus \$250

THEN file a return if your gross income" was at least ....

AND at the end of 2003 you were"

F your filing elatus is ....

Single

\$15,600 16,550 17,500

65 or older (both spouses)

65 or older (one spouse) under 65 (both spouses)

65 or older

8,950

\$3,050 \$10,050 11,200

\$950 (\$1,900 if 65 or older and blind) This amount: Ples

Chart C-Other Situations When You Must File

You must file a return if any of the four conditions below apply for 2003.

 Social acturity and Medicare tax on tips you did not report to your employer. 1. You owe any special taxes, such as:

 Uncollected sectority and Medicare or RRTA tax on tips you reported to your employer or on group-term life. insurance,

Alternative minimum tax,

\$12,580 13,500

Recapture taxes (see the instructions for lines 41 and 60 on pages 36 and 43), or

Tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.

You received any advance carned income credit (EIC) payments from your employer. These payments are shown in tox 9 of your form W.2.

3. You had not earnings from self-employment of at least \$400.

You had wages of \$108.28 or more from a church or qualified church controlled organization that is exempl from employer social security and Medicare taxes.

9

\*\*\* If you did not live with your spouse at the end of 2003 (or on the date your spouse died) and your gross income was at least \$3.050, you must file a return regardless of your age.

time in 2003.

•• Gross Income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any income from sources outside the United States (even if you may exclude part or all of it). Do not include social security benefits unless you are married filing a separate rearm and you lived with your spouse at any.

If you were born on January 1, 1939, you are considered to be age 65 at the end of 2003

65 or object 65 or older

under 65

Qualifying widow(er) with dependent child (see page 20)

under 65 amy age

Married filling separately (see page 20)

Married filing jointly \*\*\*

Head of horachold (see page 20)

See the instructions for Form 1040, lines 15a and 15b, on page 25.

Per the instructions for Form 1040, lines 16a and 16b. that begin on page 25.

See the instructions on Form 1099-R.

Distributions from pensions, annuities, etc.

Distributions from IRAs\*\*\*

See the instructions for Form 1040, line 21, that begio on page 27

Schedule C, C-EZ, or F or Form 4835, but first see the instructions on Form 1099-PATR
Form 3468, 5884, 8844, 8845, 8861, or 8884
Form 6251, the 26

1099-PATR Patronage divikends and other distributions from a cooperative (boxes 1, 2, 3, and 5) Credits (boxes 6, 7, and 8)

Original issue discount (box 1) Other periodic interest (box 2) Early withdrawal penalty (box 3)

Qualified education program payments

0.6601 1099.R

Patron's AMT adjustment (box 9)

See the instructions on Form 1099-OID

Form 8853

Other (boxes 5, 6, 8, 9, 10, 13, and 14)

Distributions from MSAs\*\*

1099-MSA

1099-01D

Nonemployee compensation (box 7)

Other income (box 3)

Rents (box 1)
Royalties (box 2)

1099-MSC

Form 1040, line 31

Form 4797, Form 625.2, or Schodule D. But if the property was your home, see the Instructions for Schodule D to find out if you must report the sale or exchange.

See the listingtions for Schedule A, line 6, that begin on page A-2?

Buyer's part of real estate tax (box 5)

Gross proceeds from real catale transactions (box 2)

1099.S

Capital gain (box 3)

Form 1040, tipe 31 See the instructions for Form 1040, line 8.4, that begin on 1988; 22

Where To Report it Filing Form 1040

Remand Box in Which it Should Appear

Interest income (box I)

TM1.6601

For

Early withtrawal penalty (box 2) Interest on U.S. savings bonds and Treasury obligations (box 3) Investment expenses (box 5)

Form 1040, line 8a

See Pub. 502 and the Instructions for Form 8853

Long-term care and accelerated death beoeffts

1099-LTC

Foreign (ax paid (box 6)

Schodule A, line 22 Form 1040, line 44, or Schodule A, line 8

See the Instructions for Schedule E
Schedule E line 4 (timber, coal, iron ove royalites, see
Pub. 544)
Form 1040, line 21\*
Schedule C, C-EZ, or F But if you were not self-employed,
see the instructions on Form 1099-MISC.
See the instructions on Form 1099-MISC

# Where To Report Certain Items From 2003 Forms W-2, 1098, and 1099

CELO IRS e file takes the guesswork out of preparing your return. Visit www.lrs.gov/offle for details

If any Federal Income tax withheld is shown on these forms, include like tax withheld on Form 1040. Inc. 61. If you demuze vour declarations and any date or local lineare tax withheld on Schedule A. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6. Inc. 6.

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|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Form       | Remand Box in Which it Should Appear                                                                                                                                                                                                                                                                                                            | Where To Report if Filing Form 1040                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| W-2        | Wages, salaries, tips, etc. (box 1) Allocated tips (box 8) Advance EIC payment (box 9) Dependent case benefits (box 12, code T) Employee contributions to an Archer MSA (box 12, code R)                                                                                                                                                        | Form 1040, line 7<br>See Tlp Income on page 22<br>Form 1040, line 58<br>Form 2441, line 12<br>Form 8839, line 22<br>Form 8839, line 23                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| W-2G       | Gambliog windings (box 1)                                                                                                                                                                                                                                                                                                                       | Form 1040, line 21 (Schedule C or C-EZ for professional gamblers)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 1098       | Mortgage Interest (box 1)   Points (box 2)   Refund of overpaid Interest (box 3)                                                                                                                                                                                                                                                                | Schedule A, line 10*<br>Form 1040, line 21, but first see the instructions on Form<br>1098*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 1098-E     | Shudent loso interest (box 1)                                                                                                                                                                                                                                                                                                                   | See the instructions for Form 1040, line 25, that begin on page 31*                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 1098.T     | Qualified tuition and related expenses (box 1)                                                                                                                                                                                                                                                                                                  | See the instructions for Form 1040, line 26, on page 32, or line 47, on page 39                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 1099.A     | Acquisition or abundonment of secured property                                                                                                                                                                                                                                                                                                  | See Pub. 544                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 1099 B     | Stocks, bonds, etc. (box 2) Bartering (box 3) Bayergace profit or (loss) (box 9a) Post-5/5/2003 aggregate profit or (loss) (box 9b)                                                                                                                                                                                                             | Schedule, D<br>See Pub. 5.25<br>Form 6781, line 1, column (b)<br>Form 6781, line 1, column (c)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 1099.C     | Canceled debt (box 2)                                                                                                                                                                                                                                                                                                                           | Form 1040, line 21, but first sec the instructions on Form 1059.0°                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1099.DIV   | Total ordinary divisents (box 1s) (publified divisents (box 1b) Total expital gain distributions (box 2a) Post-May 5 capital gain distributions (box 2b) Qualified 5-year gain (box 2c) Qualified 5-year gain (box 2c) Collectibles (28°6) gain (box 2c) Collectibles (28°6) gain (box 2c) Investment expenses (box 5) Foreign tax paid (box 5) | Form 1040, thee 9a See the Instructions for Form 1040, thee 90, on page 23 Form 1040, the 134, or, if required, Schedule D, time 13, column (i) Form 1040, time 130, or, if required, Schedule D, time 13, column (g) See the workaleted for Schedule D, time 35, on page D-10 See the workaleted for Schedule D, time 19, on page D-7 See the workaleted for Schedule D, time 19, on page D-7 See the the workaleted for Schedule D, time 20, on page D-8 See the Instructions for Schedule D, time 20, on page D-8 Schedule A, time 22 Form 1040, time 44, or Schedule A, time 8 |
| D-6601     | Unemployment compensation (box 1)  State or local lucome tax refunds, credits, or of letter (box 2) Tarable grants (box 6) Agriculture payments (tox 7)                                                                                                                                                                                         | Form 1040, thee 19. But if you repaid any onemployment comprehention in 2003, see the instructions for line 19 on page 23.  Form 1040, thee 21* See the Instructions for Form 1040, three 10, that begin on page 23* Form 1040, thee 21* See the Instructions for Schedule F or Pub. 225                                                                                                                                                                                                                                                                                           |
| H-6601     | HCTC advance payments (box 1)                                                                                                                                                                                                                                                                                                                   | Form 8885, lines 2 and 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|            |                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

 DHI, Worldwide Express (DHL)
DHL, "Same Day" Service and DHL USA
Overnight. orty Overingh, Feelex Standard Overinght, Feelex 2Day, Feelex International Priority, and Feelex International First. United Panel Service (UPS): UPS Next Day Au, 117S Next Day Au Saver, 117S DalDay Au, 117S DalDay Au A.M., 11PS Worldware Express Plus, and 11PS Worldware Express Federal Express (FedEx) FedEx Pri You can use certain private delivery service displaying mather as the filing/paying mather as the hydrocard the fortax returns and psymeric. The most cert list of designated private delivery services was published by the IRS in September 2002. The list use ludys only the following. Private Delivery Services

Authorize Express (Authorize): (Iver-night Air Express Service, Next Afternson Service, and Service)

The private delivery service can tell you flow to get written proof of the mading If the item relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4935, report the taxable or Advantage of activity on that activity on that activity on that activity on that activity on that activity on that activity on that activity on the activity on the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity of the activity

Private delivery services camed deliver items to PO, boxes You must use the US. Postal Service to mail any stem to an IKS P.O hay . Afress.

8

If the iron relates to an activity for which you are required to file Schedule C, C-EZ, E, or F or Form 4835, report the tanable or deductible amount allocable to the activity on that activity on that inseed.

. 17

Fra 1940 - Lines 2 Dirough 5

# nstructions for

## Name and Address

Form 1040

result in urnecessary notice. Put the libel on your return after you have finished it. Cross out any incomet undemation and print the correct information. Add any missing thems, wich as your spurtment. on the back of this booklet will speed the processing of your return. It also prevents common errors that can delay refunds or Using your peel off name and address label

## Address Change

If the address on your peel off label is not your current address, cross out your old address and print your new address. If you plat to move after filling your return, see page 60.

## Name Change

nage, divorce, etc., be sure to report the charge to your best Social Social Social Manustrates of disc before filing your return and insuring returns a stegmark your filing your return and insuring returns! It is set page 10 for more decidit for irrerered a pred-off label, cross our your received a pred-off label, cross our your received a pred-off label, cross our your If you changed your name because of marformer name and print your new name.

## What if You Do Not Have a

Print or type the information in the spaces provided. If you are married filling a sepa-rate return, enter your husband's or wife's runne on line 3 instead of below your name.

If you filed a pain reaum for OCS and you are filing a paint reaum for 2003 with the same spouse, be rate to enfor your 2002 reaum.

## O. Box

Erter your box runther only if your post office does not deliver mail to your home.

# Foreign Address

Enter the information in the following or der City, province or state, and country. Follow the country's practice for entering the postal code. Do not abbreviate the name. country

Use the Peel-Off Label

## Death of a Taxpayer

See page 61.

## Social Security Number (SSN)

It usually takes about 2 weeks to get an SSN. your tax or reduce your refund. To apply for an SSN, get Form SS-\$ from your lo-cal Social Social Administration (SSA) office or call the SSA at 1-800-772-1731. Fill at Form SS-\$ and return at to the SSA. An incorrect or missing SSN may increase

Check that your SSN on your Forms W.2 and 1099 agrees with your social security card. If not, see page 60 for more

## **IRS Individuel Texpever** dentification Numbers (ITINs) for Aliens

and you do not have and are not eligible to get an SSN, you must apply for an ITIN. For details on how to do so, see Form W-7 and its instructions, it usually takes about If you are a nomesident or resident alien 4-6 weeks to get an ITIN If you already have an ITIN, enter it wherever your SSN is requested on your Note. An ITIN is for tax use only it does not entirle you to social security benefits or change your employment or immigration status under U.S. Iaw.

## If your spouse is a nonzerident alien and Nonresident Alien Spouse

you file a joint of separate return, your spouse must have either an SSN or an ITIN - 10 -

## Presidential Election

Campaign Fund

dates dependence on large contributions from individuale and groups and places candidates on an oqual financial focting in the general electron. If you want \$3 to go to this fund, check the "Yes" box. If you are filing a joint return, your spouse may also have \$3 go to the fund. If you check "Yes," The fund helps pay for Prevalential elec-tion companion. The fund reduces cardyour tax or refund will not change

a joint return, both you and your spouse are generally responsible for the tax and any means that if one spouse choes not pay the tax due, the other may have to. However,

## Filing Status

Check only the filling status that applies to you. The ones that will usually gove you the owest tax are listed last

- Married films separately
- Head of household
- Married filing pointly or qualifying widowier) with dependent child

More than one filing status may apply to you. Choose the one that will give you the howest

## Line 1

## You may check the box on line 1 if any of the following was true on December 31, 2003. Single

 You were legally separated, according to your state Law, under a cherrer of divorce You were never married or separate maunembae.

Ining with you and you bwed apart from your spause during the last 6 months of 2003. See Married

TIP

Persons Who Live Apart on this page.

 You were wish wed before January I.
 2003, and did not remary in 2003. But if you may be you have a dependent did you may be you use the qualifying wishowfor filing status. See the instructions for line 5 on page 30

Need more information or forms? See page 7.

legally separated (according to your state law) under a decree of divorce or separate maintenance and either 1 or 2 next applies

up a home that was the main home for all of 2003 of your parent whom you can claim as a dependent. You parent did not have to live with you in your forme. 1. You paid over half the cost of keeping

> 3003, even if you did not live with your Your spouse deed in 2003 and you did A Your spouse died in 2004 before fuling

spouse at the end of 3003

not remany in 2003 a 2003 return.

You were married as of Dozember 31.

You may check the box on line 2 if any the following is true.

Married Filing Jointly

Line 2

ordere commercial tax preparation

software to file your Foderal mome tax return. Free services are an esta

You may be eligible to use FREE

ble through www.ins.gov or you can buy a software package. You will be asked questions and your return will be prepared based on your answers.

or Separation on page 21. If this child is not your dependent, be sure to enter the

Did Not Live With You Due to Diwner

child's name on line 4. If you do not enter the rame, it will take us longer to process

your return.

5 You claim this child as your dependent or the child's other patent claims him or her under the rules for Children Who

> one of the following also lived for more than half of the year (if half or less, see the up a home in which you lived and in which 2. You paid over half the cost of keeping Exception on this page)

dependent, enter the child's name in the space provided on line 4. If you do not enter the name, it will take us longer to stepchild it does not matter what age the child was. This child does not have to be Your unmarried child, adspeed child. grandchild, great-grandchild, etc., or your dependent. If the child is not your

refurn even if only one had mrome or if they did not live together all year. However, both persons must sign the return. If you file a jour return for 2003, you may not, after the due date for filing that return. mend it to file as marmed filling separately Joint and Several Tax Liability. If you file merest or penalties due on the return. This

A husband and wife

the rules for Children Who Did Not Live With You Due to Divorce or Separation on page 21, this child does not have to be • You married child, adopted child, grandchild, etc., or stepchild. This child must be your dependent. But if your married child's other paryour dependent, Enter the child's name on time 4. If you do not enter the name, it will ent claims him or her as a dependent under process your return.

Nouresident Aliens and Dual-States Aliens. You may be able to file a joint return. See Pub 519 for details.

oc lunocent Spouse Relief on page 60.

 Your foster child, who must be your take us longer to process your return dependent.

Any other relative you can claim as a dependent. For the definition of a relative,

you will usually pay more tax than if you use another filing status that you qualify for Also, if you file a separate return, you

If you are married and file a separate return

Married Filing Separately

Line 3

Note. You cannot file as bead of house-hald if your child, parent, or relative de-rached earlier is your dependent under the niles on Multiple Support Agreement in Pub. 501.

ucation credits, or the earned income credit. You also carried take the standard declice.

tion if your spouse itemizes deductions

tum, the turtion and fees deduction, the ed

carried take the student loan unterest deduc

you were not divorced or legally separated in 2003, you may be able to file as head of household. You may check the lox on line 4 if all five of the following apply:

Married Persons Who Live Apart. Even if

ns. Different rules apply to people in community property states. See page 22 You may be able to file as head of household if you had a child

Generally, you report only your own income, exemptions, deductions, and cred 1. You must have lived apart from your spouse for the last 6 months of 2003. Temporary absences for special circumstances, such as for business, medical care, actionly or military service, count as time

You file a separate return from your

4 Your home was the main home of your child, adopted child, atepchiki, or forse ey child for more than half of 2003 rif fall fer more than half of 2003 rif fall 3. You pard over half the cost of keeping up your home for 2003

This filting status is for unmarrised individuals who provide a home for certain other persons. (Some married persons who live apart may also qualify. See this page.) You may check the box on line 4 only if as of December 31, 2003, you were unmarried or

Head of Household

for line 2 on this page.

Keeping Up a Bonne. To find out what is in label in the cost of keeping up a home, see Pub. 501

If you used payments you received under Temporary Assistance for Noedy Families (TANF) or other public assisthem as money you paid However, you must include them in the local cost of keeping up your home to figure if you paid over half of the cost. tence programs to pay part of the cost of keeping up your home, you cannot count

Dependent. To find out if someone is your dependent, see the instructoris for line for Exception. You can count temporary abon page 21.

## sences, such as for school, vacation, or medical care, as time lived in the home. If the person for whom you kept up a home was born or died in 2003, you may still file was that person's main home for the part of as head of household as long as the home the year he or she was alive.

## Line 5

## Qualifying Widow(er) With Dependent Child

You may check the box on line 5 and use point roum tax rates for 2003 if all five of the following apply

1. Your spouse died in 2001 or 2002 and

stepchild, or foster child whom you claim 2. You have a child, adopted child, you did not remainy to 2003

3. This child lived in your home for all of 2003. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home. as a dependent

4. You paid over half the cost of keeping up your home

5. You could have filed a joint return with your apouse the year he or she died, even if you did not actually do so

If your spouse deed in 2003, you may not file as qualifying widowler) with the persent child instead, see the instructions

Form 1040-Lines 7 and 8a

You usually can deduct \$3,050 on line 39 for each exemption you can take. Exemptions

ine 6b

Spouse

your spouse had no income and is not filling a return. However, do not check the box if your spouse can be claimed as a dependent on another person's return. Check the box on time 6b if you file either (a) a joint return or (b) a separate return and

Line 6c

Dependents

dependents. The following is a brief description of the five tests that must be must for a fine for a person to qualify as your dependent. If you have more than the dependent, If you have more than the dependent, attach a statement to your return with You can take an exemption for each of your required information.

ther your relative or have lived in your home all year as a member of your house-hold. If the person is not your relative, the relationship must not violate local law. Relationship Test. The person must be ei

Joint Return Test. If the person is narred, he or she carnot file a joint return. But the person can file a joint return if the return is filed only as a claim for refund and no tax liability would exist for either spouse if they had filed separate returns.

Jne 6c, Column (4)

W-7A for details

Citizen or Resident Test. The person must be a U.S. citizen of resident alien, or a resident of Canada or Mexico. There is an exception for certain adopted children. To find out who is a resident alien, use TeleTax topic \$81 (see page 11) or see Pub. \$19.

must be less than \$3,050. But your child's gross irrome can be \$3,050 or more if he or the was either (a) under age 19 at the end of 2003 or (b) under age 24 at the end of 2003 and was a student. Income Test. The person's gross income

 is yout (a) son, dangine, adopted child step-tild, or a descendant of any of them (for example, your grank high, (b) brother, step-to-toper, step-sizer, or a descendant of any of them (for example. your niece or nephew), who myou cared for as you would your own child; or (c) foster child (any child placed with you by an suover half of the person's total support in 2003. But there are two exceptions to this test. One for children of divorced or sepa-rated parents and one for persons supported by two or more taxpayers. provided Sapport Test. You must have



For more details about the tests, including any exceptions that apply, see Pub. 501.

thorized placement agency whom you cared for as you would your own child,

Is a U.S. citizen or resident alten.

- 21

Une 6c, Column (2)

SSN errened agree with the dependent's social security and Otherwise, at the time we process your return, we may disallow the exemption claimed for the dependent (ruch as the child tax credit) based on curry number (SSN). Be sure the name and and reduce or disallow any other tax benethat dependent. If the name or SSN on the dependent's social security card is not correct, call the Social Security Administra-tion at 1-800-772-1213 fou must enter each dependent's secial se Ę

your own child. An adopted child includes a child placed with you by an authorized placement agency for legal adoption even if

An adopted child is always treated as

placement agency includes any person or court authorized by state law to place chil-

fren for legal adoption.

he adoption is not final. An authorized



dent can get an SSN, see page 19. If your dependent will not have a number by April 15. 2004, see What if You Caumot File on For details on how your depen-Time? on page 15.

with you under the rules explained in Pub. 501 for children of divorced or separated parents, attach Form 8332 or similar state.

ment to your return. But see the Exception

If you are claiming a child who did not live

fou Due to Divorce or Separation

Children Who Did Not Live With

If your dependen child was born and died in 2003 and you do not have an SSN for the child, you may attach a copy of the child's birth certificate instead and errect child's birth certificate instead and errect Died' in column (2).

If your divorce decree or separation agreement went this effect after 1984, you

may attach certain pages from the decree or agreement tracted of Form 833. To be able to do this, the decree or agreement must state: Nombers (ATIN). If you have a depender who was placed with you by an authorized placemant agent, and you do not know his or her SSN, you must get an ATIN for the dependent from the IRS An authorized placement agenty in hubes any person nutherized by state law to place children for legal adoption. See Forms Adoption Taxpayer Identification

pendent without regard to any condition, such as payment of support, and 1. You can claim the child as your de-

2. The other parent will not claim the 3. The years for which the claim is rechild as a dependent, and

Anach the following pages from the decree or agreement.  Cover page (include the other parent's SSN on that page), and

nation identified in I through 3 above, and Signature page with the other parent's The pages that include all of the infor-Obeck the box in this column if your dependent is a qualifying child for the child tax codi (defined below). If you have a qualifying child you may be able to take the child xx credit on fine 49 and the additional

signature and date of agreement.

Note. You must attach the required infor-mation even if you filed it with your remin an earlier year

qualifying child for purposes of the claid tax credit is a child who:

Qualifying Child for Child Tax Credit

child tax credit on line 65.

 Is claimed as your dependent on line Was under ege 17 at the end of 2003.

S. and

핗

Exception You do not have to attach Ferm or similar statement if your divorce decree or written separation agreement went into effect before 1985 and it states that you can claim the child as your depen

Other Dependent Children

Include dependent clubteen who lived in Canada or Mexico during 2003. divorce or separation on the line labeled "Dependents on the contentral above." belude the total number of children who did not live with you for reasons other than

Need more information or forms? See page 7.

ncome

Note. The above requirements are not the same as the requirements to be a qualifying child for the earned income credit.

Foreign-Source Income

interest, dividends, and pensions, from assures outside the United States unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the United You must report unearned income, such as

뵱 come. For details, see Pub. 54 and Form If you worked abroad, you may be all to exclude part or all of your earned 2555 or 2555-EZ.

Foreign Retirement Plans. If you were a mome earned in your plan. However, if you were the beneficiary of an eligible Ca-median retirement plan, you may elect to details on how to make the election, see Rev Proc. 2002-23, 2002-1 C.B. 744 Re-port distributions from foreign pension beneficiary of a foreign retirement plan, you may have to report the undistributed defer tax on the andistributed moome. For plans on lines 16s and 16b

Community Property States

Community property states are Arizora, Californa, Idaho, Louisiana, Nevada, New sin. If you and your spouse lived in a com-munity property state, you must usually follow state law to determine what is com-munity income and what is reparate in-Mexico, Texas, Washington, and Wisconcome. For details, see Pub. \$55.

Rounding Off to Whole Dollars

round to whole dollars, you must round all amounts. To round, drop amounts under 50 cents and increase accounts from 50 to 99 cents to the next dollar. For example, \$1.39 You may mund off cents to whole dollars your return and schedules If you do becomes \$1 and \$2.50 becomes \$3 동

If you have to add two or more amount to figure the amount to enter on a line, include cents when adding the amounts and round off only the total

Line 7

Wages, Salaries, Tlps, etc.

Erret the total of your wages, salaries, tips, etc. If a jourt return, also include your spouse's income. For most people, the amount to enter on this line should be shown in box 1 of their Form(s) W-2. But Veed more information or forms? See page 7.

the following types of income must also be included in the total on line 7.

Form W-2 because your employer paid you less than \$1,400 in 2003. Also, enter player for which you did not toceive a Wages received as a household em-

should be shown in box 8 of your Forcotes) W.2. They are not included as income in box 1. See Pub. 531 for more details. shown on your Form(s) W-2 unless you can prove that you received less. Allocated tips Tip income you did not report to your allocated tips and the amount not reported on a Form W-2 on the dotted line next to line 1. employer Also include .HSH.

CAUTION

You may owe social security and Medicare tax on unreported or allocated tips. See the structions for line 56 on page 42. which should be shown in box 10 of your Form's) W-2. But fest complete Form 2441 to see if you may exclude part or all of the bene-· Dependent care benefits,

adoption became fittal in 2003. See the Instructions for Form 8839 to find out if you may exclude part or all of the benefits. fits, which should be shown in box 12 of your Form(s) W-2 with code T. You may also be able to exclude amounts if you adopted a child with special needs and the Employer-provided adoption bene-

 Scholarship and fellowing grants not reported on a Form W-2. Also, errer SCH\* and he amount on the doned line next to line? Exception. If you were a degree candidate, pr. ble on line? only the amounts you used for expenses other than ample, amounts used for room, board, and travel must be reported on line 7. tuition and course related expenses. For ex-

deferred should be shown in box 12 of your Form W-2 and the "Retirement plan" box in box 13 should be checked. If the total was more than \$12,000 (excluding catch-up contributions as explained below), include the excess on line 7. This limit is increased to \$15,000 for section 403(b) plans if you qualify for the 15-year rule to Pub. 571. Excess salary deferrals. The amount amount you for your spouse if filing jointly) deferred for 2003 under all plans

A higher limit may apply to partic ipants in section 457(b) deferred compensation plans for the 3 years before retirement age. Contact your plan administrator for more information

Catch-up contributions. If you were age 50 or older at the end of 2003, your employer may have allowed an additional deferral of up to \$2,000 (\$1,000 for

SIMPLE plans). This additional deferral annum is not subject to the overall limit on elective deferrals.

You may not deduct the amount deferred. It is not in-cluded as income in box I of your Form W.

Disability pensions received after you reach that age and other payments shown on Form 1099-R (other than payments from an IRA\*) are reported on lines 16a and 16b. Payments from an IRA are reported on on Form 1999-R if you have not reached the mini mum retirement age set by your employer a Disability peratoris shown lines 15s and 15b

not include distributions from an IRA\* on line 7. Instead, report distributions from an IRA on lines 15a and 15b. · Corrective distributions shown on Form 1000-R of (a) excess salary deferrals plus earnings and (b) excess contributions plus earnings to a retirement plan. But do

This includes a Roth, SEP, or STAPLE IRA

Were You a Statutory Employee?

time life insurance salespeople, certain agont or commission drivers and traveling in box 13 of your Form W-2 should be checked Statutory employees include fullsalespeople, and certain homeworkers. If you have related husiness expenses to deduct, report the amount shown in box 1 of your Form W-2 on Schechule C or C-EZ If you were, the "Statutory employee" box

Your employer is required to provide or Missing or Incorrect Form W-2? along with your expenses.

send Form W-2 to you no later than February 2, 2004. If you do not receive it by early February, use TeleTax topic 154 (see page 11) to find out what to do. Even if you do not get a Form W-2, you must still teport your earnings on line 7. If you lose your Form W-2 or it is incorrect, ask your employer for a new one.

Line (

faxeble Interest

you must fill in and attach Schedule B if the total is over \$1,500 or any of the other Enter your tetal taxable interest income on line &a. But conditions listed at the beginning of the Schedule B instructions (see page B-1) ap-Each payer should send you 1099-INT or Form 1099-OID. phy to you

you could not withdraw because of the bankrupky or ansolvency of the financial Interest credited in 2003 on deposits that

It you had a capital gain or loss, excluding any capital gain descributions, you must

Capital Gain or (Loss)

Line 13a

complete and attach Schedule D



If you get a 2003 Form 1099 INT for U.S. savings hond interest that includes amounts you reported before 9 3103, see Pub

## Line 8b

## Tax-Exempl Interest

If you received any tax exempt interest, such as from muracipal bonds, report it on line 8b Include any exempt interest divi-dends from a mutual fund or other regu-tated investment company. Do not include interest earned on your IRA or Coverdell adaction savings account.

## Line 9a

## Ordinary Dividends

1099-DIV But you must fill in and snach shown in box is of your Formes dends on line 9a. This amount should be Schechile B if the total is over \$1,500 or you received as a nominee, ordinary divi-details that actually belong to someone else Each payer should send you a Form 1000-DIV Enter your total ordinary divi

## Nonfaxable Distributions

they are a return of your cost for other bases. They will not be taxed until you recover your cost for other basis. You must reduce your cost (or other basis) by these distributions. After you get back all of out cost (or other basis), you must report Some distributions are negatable because Schedule D. For Jetails, see Pub. 550. distributions as capital gains

them as daywhends Include them in income only afthey exceed the total of all net premates you paid for the con-Dividends on ansurance policies uns you paid Do not report are a partial tetum of the premi

## Line 9b

## Qualified Dividends

96 Quiffied devients are eligible for a level to tast than ober ordinary accome. Generally, these dividents are shown in box. It of your Formers 1099-DIV. See Pub. 558 for the definition of qualified. Enter your total qualified dividends on line

dividuals at you received dividents not reported on Form 1099 DIV

of ABC Mutual Fund common stock on July 1, 2003 ABC Mutual Fundpanda cash

divident of 10 cents a share. The ex divident date was July 9, 2003. The ABC Mu

Example 3. You bought 10,000 shares

rual Fund advises you that the portion of the divalend eligible to be treated as qualifield dividends equals 2 centiling of chaire. Your Earn 1099 DIV from ABC Minual. Fund shows total ordinary dividends of \$1,000 and qualified dividends of \$200.

Exception Some dividents may be re-ported as qualified dividents in box 1b of Form 1099-DIV but are not qualitied divi-Jends. These as hide

 Dividents you received as a rouninee See the Instructions for Schedule B

counting the number of days you held the stock, are take the day you disposed of the stock but may the day you acquired it. See of stock that you beld for less than 61 days during the 121 day period that began 60 ex-dividend date is the first date following the declaration of a dividend on which the purchaser of a stock is not entitled to re-ceive the next dividend payment. When Ě Dividends you received on any state tays before the ex-dividend date the examples below

 Drukents attributable to periods to taling more than 300 days that you received on any share of preferred stack held for less than 91 days during the 181-day period that began 90 days before the ex-dividend date. Referred dividends attributable to periods totaling less than 367 days are subject to the

 Dividends on any share of stock to the ments with respect to positions in extent that you are under an obligation im cluding a short sale) to make related payarbstantially similar or related property ol-day holding perud rule above

ncome Taxes

None of your refund is taxable

axable Refunds, Credits, or Offsets of State and Local if, in the year you paid the tax, you did not remize deductions

TIP

 Payments in hea of dividends, but only if you know or have reason to know that the payments are not qualified divi-

However, you sold the \$5000 shares on An gord, A.ON You bell your shares of NYZ Corp, for only 34 days of the 13 day pe nod from May 2, 2033, through August 3, 2031. The 121 day period began on May 10, 2003 (60 days before the ex-dioxbra) NYZ Corp common stock on July 1, 2003 NYZ Corp pard a cash dividend of 10 cents per share. The ex dividend date was July 9. date), and ended on September 7, 2003. You have ne qualified disvidends from NYZ. Corp. because you held the NYZ stock for Example 1. You bought 5.(XI) stares of 2003. Your Form 1099 DIV from XYZ Corp shows \$200 m box Is fordmary divi tends) and in box. It (qualified dividends). less than 61 days

2003. If the refund was for a tax you paid in 2002, and you itemized deductions for 2002, use the worksheet on page 24 to see if any of your refund is taxable.

stead of using the worksheet on page 24 it any of the following apply You received a refund on 2003 that is · You received a refund other than an in one tax refund, such as a real property tax refund, in 2003 of an amount deducted

for a tax year other than 2002

Exception. See Recovernes in Pub. 525 in

dents shown in box 1b of your Form 1199 DIV are all qualified dividents be-cause you beld the stock (or 01 days of the 121-day period (from July 9, 2003, through dend date), and you wid the stock on September 9, 2003. You list the stock for 63 days (from July 9, 2003, through Septem tee 9, 2003). The \$500 of qualified divi-dends shown in box. Ib of your Form Example 2. Assume the same tactor on Example 1 except that you bought the stock on July 8, 2003 (the day before the ex-day) September 7, 2003).

 You made your last payment of 2002 estimated state or local in ome tax in 2003 You owed alternative manimum tax in You could not deduct the full amount

of credits you were entitled to in 2002 be-

Need more information or forms? See page 7.

Your 2002 taxable arcone was less

than zero

or credit claimed in an earlier year

# Exm 1030 Lines 10 Through 13a

Form 1040 - Lines Sa Through 10

cause the total credits exceeded the amount shown on your 2002 Form 1940, Ince 44 You could be claimed as a dependent by someone electin 2002 Also, see Tax Benefit Rule in Pub 525 instead of using the worksheet below it all three of the following apply

instructions because your 2002 adjusted gross income was over: \$137,300 (\$68,650) 1. You had to use the Itemized Dodu. tions Worksheet in the 3002 Schedule

2. You could not deduct all of the amount on line Lof the 2002 hemized Deif married filing separately)

However, you sold the 10,000 hates on August 4, 2003 You have no qualified div skrist from ABC Minual Fural because you held the ABC Minual Fural stock for less than 61 days.

The only amounts you have to report

Exception You do not have to file School

se unty number. Il you do not, you may have to pay a \$50 penalty. For more details, use TeleTax tops, 406 (see page 11) or see Pub. \$64.

rate maintenance. You must let the person who made the payments know your social

Enter amounts received as alimany or sepa

**Allmony Received** 

Line 11

ule D if all of the following apply

stitute statements and post May 5 capital on Schedule D are capital gain distributions

ean distributions from box 2b

from box 2a of Forms(9) 100%-DIV or sub

 None of the Forms 1099-DIV or substrate statements have an amount in box 2, qualified 5-year gaint, box 2d turrecap

line 4 were reduced by 80% of the refund you received in 2003 3. The amount on line 8 of that 3002 worksheet would be more than the amount on line 4 of that worksheet if the amount on ductions Workshort.

whichever applies, to figure your tax Your tax may be less See the instructions for line 41 that begin on page

36 for details

Be sure you use Schedule D or the Qualified Dividends and Capital Gam Tax Worksheet,

If you operated a business or practiced your profession as a sole proprietor, report you income and expenses on Schedule C or C-EZ.

Business Income or (Loss)

Line 12

.

Keep for Your Records

nired section 1290 gains, box 2e (section

State and Local Income Tax Refund Worksheet-Line 10

Enter the income tax refund from Form(s) 1099-G (or similar statement). But do not enter more Enter your total allowable itemized deductions from your 2002 Schedule A than the amount on your 2002 Schedule A (Form 1040), line 5 ....

(Form 1040), line 28 4

Note. If the filing status on your 2002 Form 1040 was married filing separately and your spouse itemized deductions in 2002, skip lines 3, 4, and 5, and enter the amount from line 2 on line 6.

Enter the amount shown below for the filling status claimed on your 2002 Form 1040.

m

of state or local income taxes in 303, you may receive a Form 1009-G. If you chose

If you received a refund, credit, or offset to apply part or all of the refund to your 2003 estimated state or local income tax, the amount applied is treated as received in

Single — \$4,700

 Married filing jointly or qualifying widow(er) - \$7,850

~

 Married filing separately—\$3,925 Head of household — \$6,900

Did you fill in line 37s on your 2002 Form 1040?

No. Enter O. | The box on line 37a of your 2002 Form 1040 by; \$900 if your 2002 Form 1040 by; \$900 if your 2002 separately or qualifying widow(er); \$1,150 if your 2002 filing status was single or head of

Is the amount on line 5 less than the amount on line 2? Add lines 3 and 4.

vi ć

nousehold.

None of your refund is taxable. ź

Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form 1040, line 10 7. Yes, Subtract line 5 from line 2 . . . .

\$

Need more information or forme? See page 7.

your net capital gain from the disposition of If all of the above apply, enter your total property held for investment.

optial gain detributions (from box 2a of the box on that line. If you received capital gain distributions as a nominee (that is, they were paid to you but actually belong to someone else), report on line 13a only the ment showing the full amount you received and the amount you received as a nominee. See the Instructions for Schedule B for fil requaements for Forms 1099-DIV and Form(s) 1099-DIV) on line 13s and check amount that belongs to you. Anach a state

TIP.

ital Gain Tax Worksheet on page 37 to figure your tax. Your tax may be less if you use this worksheet. If you do not have to file Schedule D, he sure you use the Qualified Dividends and Cap-

## Line 13b

## Post-May 5 Capital Gain Distributions

your total post-May 5 capital gain distribu-tions by any post-May 5 capital gain distri-lutions you received as a nominee (see the you are not required to file Schedule D, enter your total post-May 5 capital gain distributions on line 13b This amount should be shown in bux 2b of your Form(s) 1099-DIV or substitute statements. Reduce If you checked the box on line 13a because instructions for line 13a that begin on

## Line 14

## Other Gains or (Losses)

If you sold or exchanged assets used in a mak or bosiness, see the Instructions Form 4797.

## Lines 15a and 15b

## IRA Distributions

You should receive a Form 1899-R show-ing the amount of any destribution from your individual retirement arrangement (IRA) Unless otherwise noted in the line

15a and 15b instructions, an IRA includes a traditional IRA, Roth IRA, simplified employee pension (SEP) IRA, and a savings meentive match plan for employees (SIMPLE) IRA. Except as provided below, leave line 15a blank and enter the total dis-Tibution on line 15b Exception 1 Enter the total distribution on

IRA to another IRA of the same type (for example, from one traditional IRA to another (raditional IRA) or

SEP or SIMPLE IRA to a traditional

was not rolled over, enter the part not rolled over on line 15b unless Exception 2 applies to the part not rolled over

explaining what you did

Exception 2. If any of the following apply, enter the total distribution on line 15s and see Form 8606 and as instructions to figure the amount to enter on line 15b.

rorack-decide contributions to any of your traditional or SEP IRAs for 2003 or an ear-lay year. If you made non-behavible contri-butions to these IRAs for 2003, also see Pub. 599. You received a distribution from an RA (other than a Rotti RA) and you made

Value received a distribution of the blist of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second o

tribution (uv luding a conversion) to a Roth IRA for 1998. of your Form 1099-R and you made a con

 You converted part or all of a tradi-tional, SEP, or SIMPLE IRA to a Roth IRA in 2003 of your Form 1099-R.

Fully taxable pensons and annuties also include unfury reterenting playing no New 1099-K. For details on military exhibit pensons, see Pub. S.S. If you received a Form RRB-1109-B, see Pub. 575-to find out how to report your benefits.

for that year

You made excess contributions to your IRA for an earlier year and bad them returned to you in 2003.

you received in 2003 on line 16s If your ferm 10994 does not show the trackle amount, you must use the General Rule explained in Ph. 93 to lighter the trackle part to enter on line 16s But I you arou at y starting that (App. But of you arou at starting that (App. see Simplified Method on page 20 to find out if you must use that

You may have to pay an additional art (ii) you received an early deribution from your [RA and the total was mortelled over or (ii) you were both the lefter duly 1. [93,2, and received less than the minimum required deribution from your tradisional SEP, and SIMPLE IRAS See the instructions for the 57 on page 42 for details

line 15a if you rolled over part or all of the distribution from one.

Also, put "Rolkover" next to line 15b. If the total distribution was rolled over, erter zero on line 15b. If the total distribution

ng the amount of your pension and amunity payments. See page 27 for details on tollovers and hump-sum distributions. Do not include the following payments on three 16s and 16b. Instead, teport them on three 16s and 16b. Instead, teport them on

You should receive a Form 1099-R show

Pensions and Annuities

Lines 16a and 16b

Disability pensions received before

annimum retirement age set

 Concerne distributions of excess sal ary deferrals or excess contributions to re-

by your employer trement plans.

you reach the

If you rolled over the distribution (a) in 2004 or (b) from an IRA into a qualified plan (other than an IRA), attach a statement

Attach Form(s) 1099-R to Form 1040 if any Federal tre one tax was withheld.

P

You received a distribution from a

enter it on lite 10t, do not make an entry on the 10s. Your payments are fully tan able if (a) you dail not contribute to the cost (see page 21) of your person or anauty or (b) you got your entre cost back tax free before 20x3.

If your pension or arrainty is fully taxable,

-ulty Texable Pensions and

Annuities

Distribution code T is shown in box ?

2. Distribution code Q is shown in box 7

button retained to you, with the related earnings or less any loss, by the one date (including extensions) of your tax return You had a 2002 or 2003 IRA contri-

Enter the total pension or annuity payments

Partially Taxable Penalons and

Annulbes

contribution to a Roth IRA as a naditional IRA contribution, or vice versa You recharactenzed part or all of a

jointly) received more than one distribution. figure the taxable amount of each distribution and enter the total of the taxable amounts on line 15b. Enter the total amount Note. If you (or your spoutse of filling of those distributions on line 15a

You can ask the IRS to figure the tax able part for you for a \$90 fee. For details, see Pub, 939

method to figure the taxable pan.

Form 1040 -- Lines 16a and 16b

amoure, you may report that amount on line 166 But you may be able to report a lower 143ble amount by using the Ceneral Rule or the Simplified Method. It your Form 1099-R shows a taxable ount, you may report that amount on line

Your arminity starting date is the later of the first day of the first period for which you received a payment, or the date the plan's obligations became fixed. Annuity Starting Date

 The payments are from a qualified employee plan, a qualified employee armuity, or a tax sheltered arounty.

• On your armity starting date, either you were tinker age 75 or the runther of years of guaranteed payments was fewer

Simplified Method

You must use the Simplified Method r(ia) was aroung varing due defented our this page) was after Inly 1, 19%, and you used this method last year to figure the trached are on (b) you aroung a training due was after November 18, 19%, and both of the following apply.

Keep for Your Records

D.

# Simplified Method Worksheel-Lines 16a and 16b

If you are the beneficiary of a doceased employee or former employee who died before August 21, 1996, see Pub. 939 to find out if you are entitled to a death benefit exclusion of up to \$5,000. If you are, include the exclusion in the amount `> Before you begin:

Note. If you had more than one partially taxable pension or annuly. figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 160. Enter the total pension or annuly payments received in 2003 on Form entered on line 2 below. 1040, line 16a,

| on Form 1040,                                                                                                   |                                                             |                                                                                  |                                                                         |                                                                 |                                          |                                                                                |                                                                                   |                                                |
|-----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|------------------------------------------------|
| 1. Enter the total pension or annuity payments received in 2003. Also, enter this amount on Form 1040, line 16a | 2. Enter your cost in the plan at the annuity starting date | 3. Enter the appropriate number from Table 1 below. But if your annuity starting | date was after 1997 and the payments are for your life and that of your | beneficiary, enter the appropriate number from Table 2 below 3. | 4. Divide line 2 by the number on line 3 | 5. Multiply line 4 by the number of months for which this year's payments were | made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter | this amount on line 8. Otherwise, go to line 6 |

9 ..... 7. Subtract line 6 from line 2 6. Enter the amount, if any, recovered tax free in years after 1986 8. Enter the smaller of line 5 or line 7

9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1940, line 160. If your Form 1999-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R

after November 18, 1996, enter on line 3 ... 22233 AND your amulty starting date was-Table 1 for Line 3 Above before November 19, 1996, caler on line 3 . . . 28 8 8 2 2 2 IF the age of annuity starting dafe (see page 27) was . . . 55 or under 71 or older 81-65 8 26-60

Table 2 for Line 3 Above If the combined ages at annulty starting date (see page 27) were. 110 or under 111-120 121-130 131-140

THEN enter on line 3...

28283

Need more information or forms? See page

141 or older

Need more information or forms? See page 7.

Keep for Your Records

than 5 See Pub 575 for the definition of gust anteed payments

ure the taxable part of your perisson or an-ranty. For more details on the Simplified Method, see Pub. 575 or Pub. 721 for U.S. If you must use the Simplified Method, complete the workshoot on page 26 to fig. Civil Service retirement.

retaement benefits and you exures chose the attentative numity option, see Pub. 721 to figure the taxable part of your arminty. Do not use fi you to erved U.S. Civil Serv

## Age (or Combined Ages) at Amulty Starting Date

the worksheet on page 20

payments are for your life and that of your beneficiary, use your combined ages on the arming starting date. If you are the refree, use your age on the airman starting date. If you are the survivor of a retace, use the retiree's age on his or her arounty starting date. But if your arounity starting date was after 1997 and the

If you are the benefixing of an employee who dust, see Pub 575. If there is more than one benefixing, see Pub 575 or Pub 721 to figure each benefixing's taxable amount.

## C081

You cost as generally you net unvertiners to the plan as of the arran's starting date. It does not nikely pet as, confibrations. You me investment should be though the your ne box 96 of Form 1099-R for the first year. you received payments from the plan.

## Rollovers

or other arent from our retirement plan that is contributed to sucher plan Use lines for and list needed to report a robbore, in cluding a direct mollower, from one quick cluding a direct mollower, from one quick cluding a direct mollower, from one quick cluding a fixer in plan to another or to an IRA or SEP. A rollover is a tax-free distribution of cash

before in one in or other dealactions were withfull It is moust should be shown in box 1 of Form 1099. R From the total on line 16s, subtact any contributions (usu line 16s, subtact any contributions (usu line 16s, subtact any contributions (usu line 16s, subtact from that teast, to any out when made. From that teast, subtact the amount that was rolled over Ener the remaining amount, even if zero, on line 16b Also, enter "Rollover" next to line Errer on line 16s the total distribution

of property. For more details on tollovers, including distributions under qualified domests, relations orders, see Pub 575 Special rules apply to partial rollovers

from a profit sharing or retaenent plan, your Form 1099 R should have the "Total distribution" box in box 2b checked. You you received a lump-sum detribution ump-Sum Distributions

may one an additional tax if you received in early detribution from a qualified refer ment plan and the total amount was not rolled over For details, we the institutions for line 57 on page 42.

 You repart any benefits in 2003 and your total repayments that 4) were more than your total benefits for 2003 (box 3)

to figure your IRA deduction

Errer the total distribution on line 16a and the taxable part on line 16b

None of your benefits are taxable for 2003 in addition, you may be able to take an temized deduction for part of the excess

repayments if they were for benefits you

included in gross income in an earlier year

For more details, see Pub. 915

 You file Form 2555, 2555-EZ, 4563, or 8815, or you exclude employer provided adoption benefits or as ome from sources

within Posto Rico Instead, use the work

sheet in Pub 915



on the distribution if you were referred by the century 2, 1936, you meet certain other cards tone. In you thore to use Forms 4972 to figure the tax on any part of the distribution. You may also be able to use Form 4972, if you are the benefits any of a decreased employee who was beneficied and any 2, 1936. For details, see Form 1972. You may be able to pay best ax

## ine 19

## **Jnemployment** Compensation

ing the total unemployment compensation paid to you in 2003. You should to ease a Form 1099-G show

persention that you included in goss in come in an earlier year, you may deduct the amount repaid on Schedule A, life 22. But if you repaid more than \$3,000, see Repay-If you received an overpayment of un-employment compensation in 2003 and you repead any of it in 2003, subtract the amount you repaid from the total amount you received Enter the result on line 19 Also, enter "Repaid" and the amount you repaid on the dotted line next to line 19. If, ments in Pub. 525 for details on how to m 2003, you repaid unemployment comreport the repayment.

Use line 21 to report any income not reported elsewhere on your return or other low List the type and amount of income 16 necessary, show the required information on an stracked statement. For more details,

where to report that anome

schedules. See the examples that begin be-

## ines 20a and 20b

Do not report any nantacable amounts on line 21, such as any

see Miscellaneous Income in Pub 525

advance child tax credit pay ment you received, child sup-

B

amount of any benefits you repaid in 2003. If you to eved railroad telement benefits You should receive a Form SSA-1499 howing in box 3 the total social security perceits paid to you. Box 4 will show the treated as social security, you should to-ceive a Form RRB-1009 Social Security Benefits

person's deads.

Use the worksheet on page 28 to see if my of your benefits are taxable

dell'edu atem savings account (ESA). Dis tributions from a Coverdell ESA may be taxable if (a) they are more than the quali fiel obtains expenses of the designated beneficiary in 2003 and (b) they were not included in a qualified rellover. See

Examples of income to report on line · Taxable distributions from a Cover-

21 are

Exception. Do not use the worksheet on page 28 if any of the following apply.

tions(1RA for 2003 and you or your spouse were covered by a retirement plan at work or through self employment, bistead, use the worksheets in Pub. 590 to see if any of You made contributions to a tradi

Pub 970

Continued on place 291

Need more information or forms? See page 7.

. 27

Form 1040 Lines 30s and 20b Form 1040-Lines 16a Tracogh 21 Social Security Benefits Worksheet-Lines 20a and 20b your my rail for upity benefits are taxable and

| Before you begin: | >  | Before you begin: / Complete Form 1040, lines 21, 23, 24, and 27 through 32a, if they apply to you. |
|-------------------|----|-----------------------------------------------------------------------------------------------------|
|                   | `> | Figure any amount to be entered on the dotted time next to line 33 (see page 33).                   |
|                   | >  | If you are married filing separately and you lived apart from your spouse for all                   |
|                   |    | of 2003, enter "D" to the right of the word "henefits" on line 20a.                                 |
|                   | >  | Be sure you have read the Exception on page 27 to see if you can use this                           |
|                   |    | worksheet instead of a publication to find out if any of your benefits are taxable.                 |

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| .5                          | .5                                                                                                   | 17 through 19, and 21 | .5                                                   | 3                        |
| -                           | 4                                                                                                    | _                     | 44                                                   | -                        |
| 2. Enter one-half of line 1 | 3. Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 12, 13a, 14, 15b, 16b. |                       | 4. Eater the amount, if any, from Form 1040, line 8b | 5. Add lines 2, 3, and 4 |
| 7                           | 6                                                                                                    |                       | •                                                    | 5                        |
|                             |                                                                                                      |                       |                                                      |                          |

| Add lines 2, 3, and 4 | Enter the total of the amounts from Form 1040, lines 23, 24, and 27 through 32a, plus any | anicipal you entered on the Godest line best to line 33 | Is the amount on line 6 less than the amount on line 5? |
|-----------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|
|-----------------------|-------------------------------------------------------------------------------------------|---------------------------------------------------------|---------------------------------------------------------|

Ġ 2.

> Do not report on this line any of fees received as a metary public lintend you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. Also, do not report on line 21 any tronemployee com-persation shown on Form 1099-MISC. In-stead, see the chart on page 18 to find out

Other Income

Line 21

incone from self-employment

| 25                                                   | S and                     |
|------------------------------------------------------|---------------------------|
| ije<br>E                                             | benefits are              |
| ő                                                    | 2                         |
| the amount on line 6 less than the amount on line 5? | of your social security b |
| a the                                                | rocial                    |
| Ē                                                    | 100/                      |
| 9                                                    | 9                         |
| Ē                                                    | Nonc                      |
| 2                                                    |                           |
| amount                                               | <b>(1)</b>                |
| 8                                                    | ž                         |

☐ Yes, Subtract line 6 from line 5 .....

If you are:

axable.

۲.

 Slagte, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2003, or Married filing jointly, enter \$32,000 \$25,000

 Married filing separately and you lived with your spouse at any time in 2003, skip lines 8 through 15; multiply line 7 by 85% (.85) and cater emount on line 8 less than the amount on line 77 the result on line 16. Then go to line 17

49 ....

enter

| THE CAME AND ADDRESS OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PAR | No. [5109] None of your social recurity benefits are ta | amounts on line 20s or 20b of Form 1040. | separately and you lived apart from your a | 20b. Be sure von entered "D" to the right of |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------|--------------------------------------------|----------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | No. Stap                                                |                                          |                                            |                                              |

ď

cable. You do not have to enter any

• But if you are married filing prone for all of 2003, enter 0, on line Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(cr), of the word 'benefits" on line 20a. Nes, Subtract line 8 from line 7

ė

port, money or property that was inherited, willed to you, or to erred as a grit, or life insurance proceeds received because of a

Subtract line 10 from line 9. If zero or less, enter -0-ä 5 4 5

Add tines 14 and 15 ......16, Taxable social security benefits. Enter the smaller of line 16 or line 17 Enter the amount from line 1 above on Form 1040, Unc 20a. 29 7. 8

(TIP) If part of your benefits are taxable for 2003 and they include benefits paid in 2003 that were for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details. Enter the amount from line 18 above on Form 1040, line 20b.

Need more information or forms? See page 7.

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If you were age 70% or older at the end of 2003, you cannot deduct any contri-

were eligible educators, the maximum de-duction is \$500. However, neither spouse can deduct more than \$250 of his or her

butions made to your traditional IRA for You cannot deduct contributions to a retirement savings contributions credit. See

2003 or nest them as nondeductible contri-

buttons

Rodi IRA. But you may be able to take the

the instructions for line 48 on page 39

You may have to pay an addi-turnal tax if you received a tax able distribution from a Coverdell ESA. See the Instructions for Form 5329

- · Prizes and awards.
- ies, raffies, a lump-sum payment from the ments, etc. For details on gambling loises, see the instructions for Schedule A. Inn. 27, on page A-6. Gambling wirmings, including lotter
  - Jury duty fees. Also, see the instruc-tions for line 33 that begin on page 33.
- Qualified taition program earnings However, you may be able to exclude par Alaska Permanent Fund dividends.

or all of the earnings from arcome if (a) the qualified turkion program was established and maintained by a state (or agency or preturnentality of the state) and (b) any qualified higher education expenses. Also, you may be able to exclude part or all of the earnings from income if they were included part of the distribution was used to in a qualified rollover. See Pub. 970.



fed tukin program earnings that are included on line 21. See the Instructions for Form 53.29 You may have to pay an additional tax if you received quali-

in Pub 525 for details on how to figure the ceived for items chalcted in an earlier year, such as medical expenses, real estate taxes, or home mortgage interest. See Recoveries Income from the rental of personal Reimbursements or other amount to report

ing such property. Also, see the instructions for line 33 that begin on page 33 Income from an activity not engaged in for profit. See Pub. 535.

tions of excess deferrals. See Retirement Plan Contributions in Pub. 525 Loss on certain corrective distribution

## **Adjusted Gross** ncome

## -ine 23

you can deduct up to \$250 of qualified ex-penses you paid in 2003. If you and your spouse are filing jointly and both of you If you were an eligible othertor in 2003. Educator Expenses

instructor, courselor, principal, or aide in a school for at least 900 hours during a field A necessary expense is one that is qualified expenses. An eligible educator is thinkergarten through grade 12 teacher, and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. An ordinary expense is one that is common and accepted in your educational helpful and appropriate for your profession as an educator. An expense does not have Qualified expenses include ordinary to be required to be considered necessary a hool year BROUPES

ž norathetic supplies for courses in health or physical education. You must reduce your qualified expenses by the following Qualified expenses do not include expenses for home schooling or

- Excludable U.S. series EE and I sav-
- Nontaxable qualified state tuition proinge bond enterest from Porm 8815.

 If you made contributions to your IRA in 2003 that you deducted for 2002, do not If you received a distribution from a nonqualified deferred compensation plan or nongovernmental section 457 plan that is

48 on page 39

include them in the worksheet,

- Nortexable earnings from Coverdell Man carnings
- these expenses that were not reported to you in box 1 of your Form W.2 Any reimbursements you received for education savings accounts

For more details, use TeleTax topic 458 (see page 11).

## Line 24

property if you engaged in the rental for

profit but were not in the business of rent

## RA Deduction

If you made any norsholte tible contributions to a traditional in-MITAIge. ment (IRA) for 2003, you must dividual retirement TIP

report them on Form 8606.

billed separately and paid by you for your IRA. These fees can be deducted only as an

 If the total of your IRA deduction on line 24 plus any rambetactible contribution to your traditional IRAs shown on Form

remixed deduction on Schechile A

Do not awlude trustees' fees that were

mony received. See Pub. 590 for details. A statement should be sent to you by June 1. uotul IRA for 2003, you may be able to take an IRA deduction. But you, or your spouse if fibing a jown return, must have had earned uncome to do so. For IRA pur-2004, that shows all contributions to your poses, earned income includes certain ali-If you made contributions to a tradi traditional IRA for 2003. Use the worksheet on page 30 to figure the amount, if any, of your IRA deduction. But read the following list before you fill in the worksheet.

8

may have to pay a 50% additional tax on Need more information or forms? See page 7.

Form 1040 - Line 24

minimum required distribution, see 590 the amount that should have been disturbated. For details, including how to figure 五星

Were You Covered by a Retirement Plan?

IRA dekiction may be techaced or elimi-need. But you a ntill make countentions to an IRA event if you carnot dekit it them In any case the income carnod on your IRA contributions is not taxed until it is paid to you.

Continued on page 31)

Keep for Your Records

RA Deduction Worksheet—Line 24

contributions to both a traditional IRA and a

If you made

4

Roth IRA for 2003, do not use

the worksheet on page 30. In figure the amount, if any, of your IRA de-

590 to

stead, use the worksheet in Pub.

duction

 You cannot deduct elective deferrals w 4 401(k) plan, section 457 plan, SIMPLE plan, or the Federal Thrift Savings Plan. in box 1 of your Form W-2. But you may be butions credit. See the instructions for line

These amounts are not un lucked as income

able to take the retirement savings contri

If you were covered by a retirement plan (qualified pension, profit sharing tincheding 4014x), annuity, SEP, SIMPLE, etc.) at work or through self-employment, your

Figure any amount to be catered on the dotted line next to line 33 (see page 33). Be sure you have read the list that begins on page 29. / Complete Form 1040, lance 27 through 32x, if they apply to you Before you begin:

ĭ... Ė Neat. If you checked "No" on line 1s (tead "No" on line 1b st marred Oling Jointly).

He lines 2 though & corner 53,000 (15,350) if age 50 or older an the end of 7500) can
line it (not 0 if applicable), and go to line 8. Oktowner, go to line 2. If married filing jointly, was your apouse covered by a retirement plan? Were you covered by a retirement plan (ree above)? ž

1b. Tyes No. Sporme's IRA

Your IRA

• Single, bead of domeshold, or married filing separately and you lived apart from your spones for all of 2003, eater \$50,000 Enter the amount shown below that applies to you.

Qualifying widow(e1), enter \$70,000
 Married filing jointly, enter \$70,000 in both columns: But if you checked "No" on either line 1s or 1s, enter \$150,000 for the person who was not covered by a plan either line.

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Married Illing reparately and you fived with your apoune at any time in 2003, eater

ď Enter the amount from Porm 1040, line 22 . . . . . .

**→** through 32a, plus any amount you entered on the dotted line peat to line 33 Enter total of the amounts from Form 1040, lines 23, 27

w;

The distribution should be shown in box 11 of your Form W' 2. If it is

worksheet

included in box 1 of your Form W-2, do not in, hale that distribution on line 8 of the not contact your employer for the amount  You must file a joint return to deduct contributions to your spouse's IRA. Enter the total IRA deduction for you and your

of the distribution.

 Do not include rollover contributions in figuring your deduction Instead, see the

spouse on line 24

ustructions for lines 15s and 15b on

भूष १५

(Sto) None of your IRA contributions are deductible. For details on bandeductible IRA contributions, see Form \$606. Subtract line 4 from line 3. Enter the result in both columns . . . . . . . . . Is the amount on line 5 less than the amount on line 2? ž

Subtract line 5 from line 2 in each column. If the result is \$10,000 or more, eater \$3,000 (\$3,500 if age \$0 or older at the and of 2003) on line. 7 for that column and go to line 8. Otherwise, go to line 7. Muhippy lines da 1st 60 by 30% (30) (st by 35% (35) in the column for the IRA of a person who is ago 50 or ded with each of 5003). Hit exemit is not a mulpipe of \$10, person who the sga 700 or ded with each of \$1003). Hit exemit is no the same mulpipe of \$10, for exemple, increase \$400.30 to \$500]. If the result is \$200 or more, eater the result. But if it is less than \$200, enter \$200

.;

Enter your weger, and your sponses if filing jointly, and other camed tocome from Form 1940, manually deductions on Form 1940, lines 28 and 30 Do not reduce wages by any loss tem referençioyment

w

If rearried filling potably and line 8 is fore than \$5,000 (35,500 if one apoure is ago 50 or older at the end of 2003, \$7,000 if both spouses are ago 50 or older at the end of 2003, setop here and see Pub 550 to figure your IRA

Enter traditional IRA contributions made, or that will be made by April 15, 2004, for 2003 to your IRA on the 94 and to your apoure's IRA on line 96 On line 10a, exter the mullest of line 7a, 8, or 9a. On line 10b, exter the smallest of lies Ds. 8, or Sp. Thursethe most you can deduct. Add the amousts on lines for and 10th and neutre the total on Rem 10th, Line 24 Dr. Lit you wast, you may deduct a 11th and a norm and ucet the rest as a nondeducible cosmibulon fees. Form 65006.

o.

8606 is less than your total traditional IRA contributions for 2003, see Pub 590 for

special rules.

year in which you turn age 70% you must start taking minimize requued distributions from your traditional IRA. If you do not, you

**B** 

By April 1 of the year after the

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You may be able to take the retirement ravings contributions credit. See the matractions for line 48 on page 39

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Need more information or forms? See page 7.

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4

Excludable U.S. series FE and I savings band interest from Form XX15

Nortexable qualified state turbor pro

gram eanurg

must be re

Qualified turnon and fee in dueld by the following benefits

Form 1040 - Lines 24 and 25

· Your filing status is any status except

matried filing separately

(AGI) is less than \$65,000 if stigle, head

Your modified adjusted gross throme

2 through 4 of the worksheet below to fig. You are not claimed as a dependent on omeone's (such as your parent's) 303 tax Use the worksheet below to tigure your Exception Use Pub 970 instead of the

ure your modified AGL.

of household, or qualifying widowler), \$1,00,000 if married filing jointly. Use lines The "Retarement plan" box in local 3 or your from W. 2 should be clocked if you were correctly a plan it work event you were not vested in the plan. You are also were not vested in the plan. You are also played and had a SEE, SIMPLE, or qualified retrement plan.

Hyou were covered by a retrement plan and you file Form 2555, 2555-EZ, or 8815, or you exclude mapping-recorded adoption benefits, see Pub 590 to figure the amount, if any, of your IRA deduction Married Persons Filing Separately. It you were not covered by a retrement plan but your spouse was, you are considered cos-ered by a plan unless you lived apart from your spouse for all of 2003.

## -ine 25

## Student Loan interest Deduction

You can take this deduction only if all of the following apply

 You paid userest in 2003 on a quali fied sustent foan (see this page).

andsheet below to figure your student 1555, 2555-EZ, or 4543, or you file Form Qualified Student Loan. This is any loan axome from sources within Dueto Rico

spouse, or anyone who was your dependent when the loan was taken out. The person for whom the expenses were past must have been an eligible student (defined on you took out to pay the qualified higher eduction expenses for yourself, your

related person, see Pub 970

Qualified lugher education expenses generally us liste tutton, fees, room and board, and related expenses such as books and supplies. The expenses must be for ed. to atom in a degree, certificate, or similar program at an eligible exist attenual matitua non. An elgelible educational institution in cludes most colleges, universities, and certain vocational achards. You must redure the expenses by the following berse

tackett kan interest dechirtaan

tars e benefits that are not included in box. I of your Form(s) W

Nontaxable qualified state turnon

1

Student Loan Interest Deduction Worksheet—Line 25

Before you begin:

Keep for Your Records

Figure any amount to be entered on the dotted line next to line 33 (see page 33). Be sure you have read the Exception above to see if you can use this worksheet instead of Pub. 970 to figure your deduction. Complete Form 1040, lines 27 through 324, if they apply to you. See the instructions for line 25 that begin on this page.

Enter the total interest you paid in 2003 on qualified student loans (defined above). Do not enter 3. Enter the total of the amounts from Form 1040, lines 23, 24, 27 through 324, plus Enter the amount from Form 1040, line 22 ..... more than \$2,500 . . .

8 ......

any amount you entered on the dotted line next to line 33

 Single, head of homsehold, or qualifying widow(cr)—\$50,000 | Enter the amount shows below for your filing status.

Is the amount on line 4 more than the amount on line 5? Married filing jointly —\$100,000

Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a deciral (rounded to Skip lines 6 and 7, enter -0- on line 8, and go to line 9. Yes. Subtract line 5 from line 4 ź

Multiphy line 1 by line 7 Student lean interest deduction, Subtract line 8 from line 1. Extor the result here and on Form 1040, line 25. Do not include this smooth in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) ∞,

at least three places). If the result is 1,000 or more, eater 1,000.

fielemployer plan or a contract purchased under such a plan. To find out who is a page 32) However, a four is not a qualified student loan if (a) any of the proceeds were neal for other purposes or (b) the form was from either a related person or a person who honowed the proceeds under a quali-

Employer provided educational assist

# Excludable US series EE and Laav mgs bond interest from Form 8815

 You cannot be claimed is a dependent on someone's (such as your parent s) 2003 Nem 1000 -- Lunes 25 Through 28 wogiani cannigs

 Nontaxable earnings from Coverdell who atom savings acrounts

With are not claiming an education credit for the same student. See the aistin, from for line 47 on page 39. You were a US conzen or resident alon for all of 2003 or you were a norness dent alon for any part of 2003 and you are tane allowance, or other payment that not giffs, utherstances, etc.) excluded from in Any scholarship, educational assis

filing а јони return. Ì bet more details on these expenses,

An eligible student is a person who Pub 970

For more details, use TeleTax topic  $45^\circ$  (see page 11) or see Pub. 970

If you moved in corner tion with your jeb

Moving Expenses

Line 27

tars e allowance, or other payment (but not gifts, athermances, etc.) excluded from in

COUR

Use the worksheet below to figure your

metern and fees aboth ton

· Any a holmship, educational asso-

edia ation savings accounts

Nortavable earnings from Coverdell

Exception 11se Pub 970 unstead of the worksheet below to figure your turnen and fees sechu toon of you file Form 2555, 2555-EZ, or 4563, or you exclude us one or other program the lading a program of study abroad that was approved for credit by the institution at which the student was tional credental at an eligible educational Was enrolled in a degree, certificate. enrolled) leading to a recognized educa-D. Tufuthan and

from sources within Paerto Rico

normal full train workload for the course of study ř · Carried at least half he or she was pursuing.

or business or stricel a new joth you may be able to the thirs challent. But your new workplace must be at least 50 miles Larder from your old home darn your old home than your old home was from your cold workplace in the at least 50 miles from your old mans be at least 50 miles from your old home. Use TeleTax topic 455 (see page 11) or see Form 3963. One-Half of Line 28 Qualified Tutton and Fees. These are mounts pain a 2000 feet information and fees required for the student's circulturate or attentive at an eligible echoeniciscul institution during. 2003 Tutton and fees paid in the feet 3 membres of 2003 can also be in the feet 3 membres of 2003 can also be used an figuring your declic (not. Answires part include those part by credit and or wall borrowed funds. An eligible educational invalidation as ludes most colleges. universities, and certain vocational schools

 Room and board, mutain e, mech al expenses (in haling student halib fees), transportation, or other similar personal, living, or family expenses. Qualified turtion and fees do not in-clude amounts paid for

You past qualified union and fees feer this page) in 203 for yourself, your spouse, or your dependent(s)
 Your flag status any status except married filing separately.

You can take this deduction only it all of the following apply

**Tuition and Fees Deduction** 

Line 26

If you were self-employed and owe self-employmentax, fill in Schedule SE to

Self-Employment Tax

figure the amount of your deduction.

ment, and nouse schuir, activities, except for tees required to be part to the institution as a condition of enrollment or an endance. Arry course involving sparts, games, or hobbies, unless such course is part of the Course-related books, supplies, equip

auchon's degree program

Your medified aljusted gross in some (AGI) is not more than SGSOM is large. head of frouterhold, or qualifying welsweer, STSOMO if marred fling partly Use lines I through 3 of the work sheet below to figure your mobiled AGI.

Tuition and Fees Deduction Worksheet - Line 26

icep for Your Records

**.** 

Figure any amount to be entered on the dotted line next to line 33 (see page 33). Be sure you have read the Exception above to see if you can use this worksheet Complete Form 1040, lines 27 through 32s, if they apply to you. instead of Pub. 970 to figure your deduction. See the instructions for line 26 above. Before you begin:

ત 2. Enter the total of the amounts from Form 1040, lines 23 through 25, 27 through 32a, plus any amount 3. Subtract line 2 from line 1. If the result is more than \$65,000 (\$130,000 if married filing jointly), you entered on the dotted line next to line 33 L. Enter the amount from Form 1040, line 22

4. Tuition and fees deduction. Enter the total qualified tuition and fees (defined above) you paid in sroe) You cannot take the deduction for tuition and fees

- 32

Need more information or forms? See page 7.

Need more information or forms? See page 7.

<u>.</u>

you checked die box on line 30b, your stan dard deduction is zero, even if you were born before January 2, 1939, or were blind

Electing To Itemize for State Tax

or Other Purposes

## Line 29

## Self-Employed Health nsurance Deduction

pad for health insurance for yourself, your spouse, and your dependents if either of the following applies. You may be able to deduct the amount you

 You were self-employed and had a ner profit for the year or

S corporation in which you were a more-than 2% shareholder. Health insurance benefits paid for you may be shown in box 14 of your Form W-2. You received wages in 2003 from an

under your business. But if you were also eligible to participate in any subsidized health plan maintained by your or your spouse's employer for any month or part of a month in 2003, amounts paid for health instrance coverage for drat month cannot be used to figure the declaction. For example, if you were eligible to parts spate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use The insurance plan must be established amounts paid for health insurance coverage for September dirough December to figure your deduction.

For more details, see Pub. 535.

ent, alternative TAA recipient, or Pension erpient, you must complete Form 8885 before completing the worksheet below. When figuring the amount to enter on line 1 Benefit Guaranty Corporation pension reof the worksheet below, do not include any Note. If, during 2003, you were an eligible trade adjustment assistance (TAA) recept

The Furm 1999-INT or Form 1999-OID

of Savings

Penalty on Early Withdrawal

Line 31

you received will show the amount of any

penalty you were charged

If you qualify to take the deduction, use the worksheet below to figure the amount

Exception. Use Pub 535 instead of the worksheet below to find out how to figure

You had more than one source of in-

## Self-Employed SEP, SIMPLE, and Qualified Plans Line 30

Also, subtract the amount shown on line 4 of Form 8885 (reduced by any advance payments shown on line 6 of that form) from the total insurance premiums you health coverage tax credit advance payments shown in box 1 of Form 1099-H.

you can deduct.

your deduction if any of the following ap-ply.

tion instrument, you may be able to take this deduction. Use TeleTax topic 452 (see

page 11) or see Pub. 504.

If you made payments to or for your spouse

Lines 32a and 32b

Alimony Paid

or former spouse under a divorce or separa

fied long term care insurance to figure the deduction. You are using amounts paid for quali- You file Form 2555 or 2555-EZ. come subject to self-employment tax

following adjustments. To find out if you can take the deduction, see the form or publication indicated. On the dotted line next to line 33, errer the amount of your deduction Archer MSA deduction (see Form 8853). Identify as "MSA."

Include in the total on line 33 any of the

Line 33

If you were self-employed or a partner, you may be able to take this deduction. See Pub. 560 or, if you were a minister, Pub. 517.

# Form 1040-Lines 33 Through 37

personal property engaged in for profit. Identify as "PPR."

Reforestation amortization (see Pub. 535). Identify as "RFST"

Repayment of supplemental unem-ployment benefits under the Trade Act of 1974 (see Pub. 525), Identify as "Sub-Pay

· Contributions to section 501(c#18µD) pension plans (see Pub 525). Identify as "501(c#18)(D)."

oist that

 Contributions by certain chaplains to section 4034b plans (see Pub. 517). Iden ify as "403th

ç tee-basis state of local government officials (see Porm 2106 or 2106-EZ), libenify as FBO." · Employee business expenses

## Line 34

net operating loss that you can carry to another tax year. See the Instructions for Form 1045 for details. If line 34 is less than zero, you may have a

## Tax and Credits

## Line 36a

appropriate box(es) on line 36a. If you were married and checked the box on line 86 of Form 1040 and your spouse was born If you were born before January 2, 1939, or were blind at the end of 2003, check the

before Jamuary 2, 1939, or was bland at the end of 2003, also there the appropriate buxies) for your spouse. Be sure to enter the total number of boxes checked Blindness

# You cannot see better than 20/200 in

If you checked the box on line

In most cases, your Federal meome tax will be less if you take the larger of your

 Itemized deductions or Standard deduction

If you were partially bland as of December 31, 2003, you must get a statement certified by your eye doctor or registered optome-

Itemized Deductions or Standard Deduction

Line 37

To figure your nemized deductions, fill in Schedule A. 36b, your standard deduction is Itemized Deductions zero your better eye with glasses or contact lenses or Your field of vision is 20 degrees or

22.

improve beyond the conditions listed above, you can get a statement certified by your eye doctor or registered optometrist to If your eye condition is not likely this effect instead

You must keep the statement for your records.

tion by looking at the amounts lested under "All others" to the left of line 37 of Ferm 1040. But if you, or your spouse if filing jointly, can be claimed as a dependent on

Most people can find their standard deduc

Standard Deduction

someone's 2003 return or you checked any box on line 36a, use the worksheet below or the chart on page 35, whichever applies, to figure your standard deduction. Also, if

## Line 36b

separate return or if you were a dual status alien, check the box on line 36b. But if you were a dual status alien and you file a joint citizen or resident at the end of 2003 and you and your spouse agree to be taxed on your combined workloade income, do not check the lox. 9 return with your spouse who was a U.S. If your spouse itemizes deductions

Keep for Your Records

If you itemize even though your temized deductions are less than your standard deduction, eater "IE" on the detaed line text to line 31.

## **\$**2,

Use this worksheet only if someone can claim you, or your spease if filing jointly, as a dependent.

Standard Deduction Worksheet for Dependents—Line 37

Keep for Your Records

Self-Employed Health Insurance Deduction Worksheet-Line 29

**₹** 

If, during 2003, you were an eligible trade adjustment assistance (TAA) recipient,

Complete Form 1040, line 30, if it applies to you.

`>

Before you begin:

alternative TAA recipient, or Pension Benefit Guarany Corporation pension recipient, see the Note above.

Be sure you have read the Eurephlon above to see if you can use this workshoot instead of Pub. 535 to figure your deduction.

were eligible to participate in an employer-aponeured health plan

for 2003 for you, your spouse, and your dependents. But do not include amounts for any month you

Enter the total amount paid in 2003 for health innurance coverage established under your business

plan is established, minus any deductions on Form 1040, lines 28 and 30

Enter your not profit and any other carned income\* from the business under which the insurance

come reported on line 21 from the rental of

Deductible expenses related to

750.00

Enter the larger of line 1 or line 2 4 ..... Add \$250 to your earned lucome\*. Enter the total ...... Married filling jointly or qualifying widow(er)—\$9,500 Enter the amount shown below for your filing status. Single or murried filling separately —\$4,759

Head of household—\$7,000

Standard deduction.

ġ Ġ. c. Add lines 5s and 5b. Enter the total here and on Form 1040, line 37 ...... Sc. a. Enter the smaller of line 3 or line 4. If born after Jamiary 1, 1939, and not blind, stop here and b. If born before January 2, 1939, or blind, multiply the number on Form 1040, line 36a, by \$950 (\$1,150 if single or head of household).....

Farned invenes includes wages, relative, tips, professional fees, and other compensation received for personal services you performed. It is included any amount received as exhibitable that you must include in the invariance. Cherally, your essench income is the eval of the amount if any on the 28.

Form 2186 or 2106-EZ), Identify as -QPA." Jury duty pay given to your employer (see Pub. \$25). Identify as "Jury Pay."

 Deduction for clean-fuel vehicles (see Performing-arts-related expenses (see

and identify a as indicated.

Pub. 535). Libratify as "Clean-Fuel"

8

Need more information or forms? See page 7.

Need more information or forms? See page 7.

8

Estred browns includes not earnings and gains from the stak, reporter, or licensing of property you created. It does not include capital gain abound If you created. It does not lineabolder in the S corporation under which the insurance plan is established, cannot lineare it your wayso from that corporation.

Self-employed beath insurance deduction. Enter the smaller of tine 1 or line 2 here and on Form 1040, tine 29. Do not include this amount in figuring any medical expense deduction on Schedule A.

Form 1040-Lines 37 and 39

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| Do not use this chart if someone can claim you, Eater the auerber from the box on line 36s of Form 1040. | or your sposse if filing jointly, st. a | dependent. Instead, use the worksheet on page 34.  Do not use the number of exemptions from feature. |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------------------------------------------------|
| IF your filing eterus le                                                                                 | AND the number in<br>the box ebove is   | THEN your standard deduction is                                                                      |
| Single                                                                                                   | 1 2                                     | \$5,900<br>7,080                                                                                     |
| Married filing jointly<br>or<br>Qualifying widow(er)                                                     | - 40                                    | \$10,450<br>11,400<br>12,350<br>13,300                                                               |
| Married filling separately                                                                               |                                         | 55,700<br>6,650<br>7,600<br>7,500<br>8,530                                                           |
| Head of household                                                                                        | 2                                       | 051'85<br>05'6                                                                                       |

Deduction for Exemptions Worksheet - Line 39

Keep for Your Records

(iii) Muthby \$3,050 by the total number of exemptions claimed on form 1040, line 6d, and enter the result on line 39. Is the emount on Ports 1040, fine 35, more than the amount shown on line 4 below for your filing status?

2

Barker the amount from Form 1040, line 35 Multiply \$3,000 by the total number of exemptions claimed on Form 1040, fine 6d. Comigni □ Ye. -1

 Married filling jointly or qualifying widow(er)—\$209,250 Married filing separately—\$104,625 · Single -\$139,500

Eries the amount shown below for your (ling states

· Head of household -\$174,400

Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if murried

જ

Multiply fine 6 by 2% (02) and enfor the result as a decimal . . . . . 7. Divide line 5 by \$2.500 (\$1.250 if married 8 ling separately). If the setals is not a whole number, increase is to the next higher whole number (for example, increase 0.0004 to 1), ,

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Molitopy Rase 2 by Ease 7.

Deduction the exemptions. Subtract line it from the 2. Easer the result here and on Form 1040, fine 39

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Form 1040 -- Lune 11

Line 41

Do you want the IRS to figure your tax for

■ Ves. See Pub. 967 for details, including who is eligible and what to do If you have paid two much, we will send you a refund. If you did not pay enough, we will servi you a bill

Tax Rate Schedules to figure your tax if either of the following applies

Exception Do not use the Tax Table or

Schedules on page 34

You are required to figure your tax using Form 8615, Schedule D, or the Qualified Dividends and Capital Gain Tax Worksheet on page 37

· You use Schedule J (for farm III Rorm 8615. Form 8615 must generally be under age 14 at the end of 2003, and who

come, to figure your lax

□ No. Use one of the following methods to figure your tax. Also in, lude in the total on line 41 any of the following taxes:

Tax from Forms 8814 and 4972 Be

either tax-free edu ational assistance or a refund of qualified expenses. See Form a Tax from recapture of an education creds. You may ove this tax if (6) you claimed an education credit in an earlier year and (b) you, your spouse if filing jointly, or your dependent received in 2003 886 I for more details. If you owe this tax, enter the amount and "FCR" on the detail sure to check the appropriate boxtes).

tax. Also, a child born on January 1, 1990. Is consulered to be age. 14 at the end of 2003 Do not use Foru 8615 for such a do not use Form 8615 to figure the child's this spaceus was alive at the earl of 2003. t Pik taxable ox ome is less than \$100,000, you must use the Tax Table, that begins on page 62, to figure your tax. Be sure you use the correct column. If your taxable meome is \$100,000 or more, use the Tax Rate Tax Table or Tax Rate Schedules. It your

figure your tax if you are required to tile Schehle D and is) you had a rect apital gain both lines to and I've of Schehle D are gainer or by you have qualified divi-dends on Form (1991) line 96. Schedule D. Use Part IV of Schedule D to Qualified Dividends and Capital Gain Tax dends or capital gain distributions but you are not required to file Schedule D, use the Worksheet If you received qualified divi-

ing, your tax may be less if you choose to figure if using meone averaging on Sched ule J Schedule J. If you had in, ome from farm worksheet on page 37 to figure your tax

used to figure the tax for any child who was

had more than \$1.500 of investment in come, such as taxable interest, ordinary dividends, or capital gains tin hiding capi-tal gain distributions). But it neather of the

35

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Need more information or forms? See page 7.

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Qualified Dividends and Capital Gain Tax Worksheet -- Line 41

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| Be sare you do not have to file Schedule D (see the instructions for Form 1040, line 13s, that begin on page 24). |
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| or the amount from Form 1040<br>or the amount from Form 1040 | 1040. | Ember the amount from Form 1040, line 40 | 3, Une 96                                |  |
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|                                                              | 1040. | or the amount from Form 1040, line 40    | Bater the amount from Form 1040, tine 9b |  |

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| 1. Enter the amount from Form 1040, line 40 | 2. Bater the amount from Rorm 1040, line 96 | 3. Enter the amount from Form 1040, line 134 3. | 4. Add fines 2 and 3 4. | <ol><li>If you are claiming investment interest expense on Form<br/>4922, criter the amount from line 4g of that form.</li></ol> | G. Subtract fine 5 from line 4. If zoro or lens, carter 4- |
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| 6. Subtract line 5 from line 4. If zoro or long, enter 40 | 7. Subtract line 6 form line 1. If hero or less, eater 40 |   |
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| Y less, e                                                 |                          |                          | • \$56,800 if married filling jointly or qualifying widow(er), |
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| 7. Subtract line 6 form line 1. If zoro or less, enter -0 | 8. Einer the emailer of. |                          |                                                                |
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| <ul> <li>\$56,000 if marted filing jointly or qualifying widow(er),<br/>\$28,400 if single or married filing separately, or<br/>\$38,000 if head of bounchold.</li> </ul> | 9. Is the amount on line? equal to or more than the amount on line \$? |
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| Add the amounts from Porm 1040, line 130, and line 2 | above 11. | Enter the madder of line 10 or line 11 | Multiphy line 12 by 5% (05) |

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| 12. Enter the madder of line 10 or line 11 | 13. Multiply like 12 by 5% (05) | 14. Subtract line 12 from line 10, If serv, go to line 16 | 13. Mouldphy line 14 by 10% (10) |
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| ***************************************          | counts on lines 6 and 10 the same?  Skip fines 16 through 25; go to line 24.  Enter the smaller of fine 1 or line 6                       |  |
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| <ol> <li>Multiply line 14 by 10% (10)</li> </ol> | 16. Are the amounts on lines 6 and 10 the same?  Vea. Skip fines 16 through 25; go to line 24.  No. Enter the manifer of fine 1 or line 6 |  |
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| 19. Add the amounts from Form 1040, line 130, and line 2 | вроме 19. | 20. Einter the amount from fine 12 (if fine 12 is blank, enter -0-1 20. | 21. Subtract line 20 from line 19 21. |
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| 22. Enter the mauther of line 18 or line 21 | 23. Multiply line 22 by 15% (.15) |                                                    |
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| 23. Multiply line 22 by 15% (15) |                                                            | 23. Multiply line 24 by 20% (20) | 26. Pigure the tax on the amount on line 7. Use the Tax Table or Tax Ruse Schedules, whichever applies 26. |   |
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| ri                               | 24. Subtract fine 22 from line 1st. If mero, go to line 26 | 7                                |                                                                                                            |   |
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| 11. WAS LAKE LY LY LY LY LY LY BUT LY | 28. Physics the tax on the emount on line 1. Use the Tax Table or Tax Rate Schodules, whichever app | 29. Test on all taxable income. Enter the smaller of line 27 or line 28 bert and on Form 1940, line |
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| 8. Pigure the tax on the emount on line 1. Use the Tax Table or Tax Rate Schodules, whithever appli | 9. Tax on all taxable income. Enter the smaller of fine 27 or line 28 here and on Form 1040, line 41 |
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|   | Add lines 13, 15, 23, 25, and 26 | Pigure the tax on the amount on fine 1. Use the Tax Table or Tax Rate Schedules, whichever applies 28. | Tax on all taxable income. Enter the musiler of fine 27 or line 28 bere and on Form 1040, line 41 29. |  |
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## Form 10.10 - Line 42

## seatch, experimental, or mining costs. ivey bonds. Use the worksheet below to see if you should fill in Form 6251. Alternative Minimum Tax Line 42

Intangible deilling, euculation, re-

Tax-exempt interest from private ac-

Exception. Fill as Form 0.251 instead of using the worksheet below if you claimed or received any of the following items:

Accelerated depreciation.

Stock by exercising an incertive stock option and you did not dispose of the stock in the same year

| <ul> <li>Investment interest expense reported</li> </ul> | on Forms 4952.                                            | <ul> <li>Net operating loss deduction.</li> </ul> | <ul> <li>Alternative minimum tax adjustments</li> </ul>    | from an estate, trust, electing large partner- | ship, or cooperative.                                   | <ul> <li>Section 1302 exclusion.</li> </ul> |         |
|----------------------------------------------------------|-----------------------------------------------------------|---------------------------------------------------|------------------------------------------------------------|------------------------------------------------|---------------------------------------------------------|---------------------------------------------|---------|
| search, experimental, or mining costs.                   | <ul> <li>Amortization of pollution-control fa-</li> </ul> | cilities or depletion.                            | <ul> <li>Income or (loss) from tax-shelter farm</li> </ul> | activities or passive activities.              | <ul> <li>Income from long-term contracts not</li> </ul> | figured using the percentage of completion  | method. |

Interest paid on a home mortgage not used to buy, build or substantially improve your home.

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Keep for Your Records

| , . | Be sure you have read the Exception above to see if you n instead of uning this worksheet. |
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| ,   | If you are claiming the foreign tax credit (see the instruction                            |

Worksheet To See if You Should Fill in Form 6251-Line 42

Before you begin:

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|   | you are claiming the foreign tax credit (see the instructions I, on page 39), enter that credit on line 44. |  |
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|   | you are claiming the foreign tax credit (ac<br>f, on page 39), enter that credit on line 44.                |  |
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| fb                                                                                                                                     | 25% (025) of the amount on Form                                                               |
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| 1. Are you filing Schedule A?  Ves. Eaker the amount from Form 1040, line 38.  No. Eaker the amount from Form 1040, line 35, and go to | 2. Enter the smaller of the amount on Schedule A, line 4, or 2.5% (025) of the amount on Form |

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| 2. Enter the smaller of the amount on Schedule A, line 4, or 25% (025) of | 1040, line 35 | 3. Enter the total of the amounts from Schedule A, lines 9 and 26 |
| a.                                                                        |               | -                                                                 |
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|                                | _                                                                                                                           | 8,000                                                                                          |
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| 4. Add lines I through 3 above | <ul> <li>5. Enter the amount shown below for your filing status.</li> <li>• Single or head of household—\$40.250</li> </ul> | Married filing jointly or qualifying widow(et)—\$58.000     Married filing separately—\$29.000 |

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|   | 6. Is the amount on line 4 more than the anx | You do not need to fill in |
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ount on line 5?

| No. (610) You do not need to fill in Form 6251. | Yes. Subtract line 5 from line 4 | or the amount shown below for your filling status. Single or head of household—\$112,500 |   |
|-------------------------------------------------|----------------------------------|------------------------------------------------------------------------------------------|---|
| op n                                            | line 5 th                        | shown<br>of hou                                                                          |   |
| ×<br>ገ                                          | phract                           | amount<br>or hear                                                                        |   |
| S. S.                                           | Yes. Si                          | Single                                                                                   | , |

| 7. Eater the amount shown below for your filing status. • Single or head of household—\$112.500 • Married filing Jointly or qualifying widow(c).—\$ | A STATE OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PAR |
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| Married Lines september - 15,000 | -   | No. Enter the amount from line 6 on line 10 as |      |   |
| _                                | _   |                                                | _    | - |

| No. Enter the amount from line 6 on line 10 and go to line 11.  ☐ Yes. Subtract line 7 from line 4 | 9. Multiply line 8 by 25% (.25) and enter the result but do not enter more than line 5 above | 10. Add lines 6 and 9, | 11. Is the amount on line 10 more than \$175,000 (\$87,500 if married filing separately)? |
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| 21 2≦                                                                                              |     |
| 11. Is the amount on time 10 more than \$175,000 (\$   Yes. From Fill in Form 6251 to see if you o |     |
| 흐니                                                                                                 | L   |
| <b>≕</b>                                                                                           |     |
| _                                                                                                  |     |

we the alternative minimum tax.

| ☐ No. Multiply line 10 by 26% (.26) | 12. Enter the amount from Form 1040, line 41, minus the total of any tax from Form 4972 and any | amount on Form 1040, Une 44 |                                                 |
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|                                                                 | 127                                                                                                              |   |
|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|---|
|                                                                 | Yes. Fill in Perm 6251 to see if you owe the alternative minimum tax.   No. You do not need to fill in Perm 6251 |   |
| 127                                                             | e 1                                                                                                              |   |
| line.                                                           | Pact.                                                                                                            |   |
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| he at                                                           | E >                                                                                                              | : |
| Next, Is the amount on line 11 more than the amount on line 127 | No. You do not need to fell in Form 625.                                                                         | 1 |
| Ner                                                             |                                                                                                                  | - |

Need more information or forms? See page 7.

. 37

for a child who was under age 14 at the end of 2003 if the from Form 1040, line 35, exceeds the child's earned uncome by more than Form 6.251 straid be filled in

## Foreign Tax Credit

If you paid meome tax to a foreign country, you may be able to take this credit. Generally, you must complete and attach Form

Exception. You do not have to complete Form 1116 to take this credit if all five of the following apply  All of your gross foreign-source in come is from interest and dividends and all of that mome and the foreign tax paid on it is reported to you on Form 1699-INT or Form 1699-DIV (or substitute gatement). shares of stock, you held those shares for at 2. If you have dividend income from

 You are not filing Form 45kl or ex-cliding income from sources within Pherio heart 16 days

4 The total of your foreign taxes is not more than \$300 (not more than \$600 if

Legally owed and not eligible for a 5. All of your foreign taxes were married filing jourly).

 Pard to countries that are recognized by the United States and do not support refined and

For more details on these requirements, see the Instructions for Form 1116 Do you meet all five requirements Yes. Enter on line 44 the mailer of your total foreign taxes or the amount on Furm 1040, line 41.

□ No. See Form 1110 to first out if you can take the credit and, if you can, if you have to file Form 1116.

## Dependent Care Expenses Credit for Child and

age 13 or your dependent or spouse who could not care for humself or herself. For details, not TeleTax topic 002/see page 11) You may be able to take this credit if you paid someone to care for your child under or see Form 241

or your spouse it filmg pomby, made (a) (b) elective deferrals to a 401(k), 403(b),

fou may be able to take this credit if you. contributions to a traditional or Roth IRA. governmental 457, SEP, or SIMPLE plan,

Contributions Credit Retirement Savings

## Line 46

## Credit for the Elderly or the Disabled

However, you cannot take the credit if

 The amount on Form 1040, line 35, is more than \$25,000 (\$37,500 if head of household, \$50,000 if married filing

ic) voluntary employee contributions in a

qualitied retrement plan (including the

Federal Threft Savings Plant, or (d) contra

butions to a 501(c)(18 #D) plan. either of the following applies:

> is \$17,500 or more (\$20,000 or more of married filing joursty and only one spouse is eligible for the credit, \$25,000 or more if married filing jointly and both spouses are You may be able to take this credit if by the end of 2003 (a) you were age 65 or obler or (b) you retired on permanent and total disability and you had taxable disability ocome. But you usually caratot take the credu if the amount on Form 1040, line 35, eligible, \$12,500 or more if married films separately) See Schechile R and 10 10structions for details

 Were enrolled as a full time student at course given by a school or a state, county, Took a full-time, on-farm training or local government agency months of 2003 your a school or Credit Figured by the IRS. If you can take this credit and you want us to figure it for you, see the Instructions for Schedule R.

## \_ine 47

## **Education Credits**

For more details, use TeleTax topic 610

ence schools, or might schools.

(see page 11) or see Form 8880.

A school in ludes technical, trade, and

mechanical actuods. It does not include on-the job training courses, correspond

or your dependent to enroll in or attend an cligible educational institution, you may be ble to take an education credit. See Form If you tor your dependent) paid qualified expenses in 2003 for yourself, your spouse. 8863 for details. However, you cannot take an education creds if any of the following (jdd

 You are claimed as a dependent on comeone's (such as your parent's) 2003 tax

 The amount on Form 1040, line 35, 18 · Your filing status is married filing \$\$1,000 or more (\$103,000 or more if mar eparatch

 You are taking a deductant for taition and fees on Form 1040, line 26, for the ned filing jointly t

same student

 You (or your spouse) were a norrest-dent aften for any part of 2003 unless your filing status is married filing jointly. Need more information or forms? See page 7.

Sem 1030 — Line 49

# Line 49—Child Tax Credit

# What is the Child Tax Credit?

This credit is for people who have a qualifying child (defined below), It is in addition to the credit for child and dependent care expenses on Form 1940, line 45, and the earned income credit on Form 1040, line 63

# Four Steps To Take the Child Tax Credit!

Make are you have a qualifying child for the child Lax credit (defined below). Step f.

Make sure you checked the box in column (4) of Make sure you know the amount of any advance line 6c on Form 1040 for each qualifying child. child tax credit payment you received (before Slep 2. Step 3.

may use the wortsheet on page 41 to figure your credit or if you must use Pub. 972, Child Tax Answer the questions on this page to see if you Credit. If you need Pub. 972, see page 7. offset) in 2003 (see below). Step 4.

> The personist who made the qualified born after January 1, 1986, (b) is claimed as

ountly).

contribution or elective deferral (a) was a dependent on someone else's 2003 tax

# Qualifying Child for Child Tax Credit

A qualifying child for purposes of the child tax credit is a child who

You were a student it charmg any 5

tetum, or (c) was a studient (defined be

a Is claimed as you dependent on line be, and Was under age 17 at the end of 2003, and

dant of any of them (for example, your granschald), (b) brother, start, repredender, any primitier, or deserablan or intry of them (for example, your more or reprise), whom you cared for as you would your own dulk or (e) forest chalf my chalf placed with you by an authorized placement agency whom you cared for as you would your own chall, and Is your (a) son, daughter, adopted child, stepchild, or a dealer

Is a U.S. citizen or resident altern.

Note. The above requirements are not the same as the requirements to be a qualifying child for the earned mome credit. An adopted child is always treated as your own child. An adopted child includes a child placed with you by an authorized placement agency for legal adoption even if the Adoption is not final. An authorized placement agency includes any person or count authorized by state law to place children for legal adoption.

# Advance Child Tax Credit Payment

You must rothce your 2003 child tax credits by any advance child tax citedin payment you received in 2003 Enter the amount of any advance payment you received in 2003 Enter the amount of any advance payment (Thild Tax Citedia Worksheet. The amount of your advance payment (before offer) is shown on Notice 1319. This moke, you can cheek the amount of your advance payment thefore offerton the the payment thefore offset) on the IRS website it www.irr.gov.or.call.uc.at.1-800+829-1040 For cheals on offerts. see Refund Offset on page 56.

If you fibel a point return for 2002, but for 2003 you are not filing a point return with the same spouse), you are considered to have received one-half of the advance payment.

Example 1. You filed a joint return for 2002 and received an advance chald ast credit payment the tote offset) of \$800. You were divocced and are filing using head of benechold gams for \$003. You are considered to have received an advance payment thefore. offset) of \$400. When figuring your child tax credit for 2003, you would enter \$400 on line 2 of your Child Tax Credit Worksheet.

June You and June received an advance cludi to civile populeral thefore offered (Stor) 1000; you and June got drowed Alter-the drover been me final, you marred Mary, with whom you are filing a point rearm for 2003. Mary filed using head of household status for 2002, and received an advance child to a ceefin popular to be consistent of \$400. When figuring your child are credit to 2003, you and Mary would enter 800 (Mary's \$40) advance payment this your \$200 advance payment on the 2 of your Child Tax Creit Worksheer You would in this \$600 on the 2 of other Example 2. You filed a joint return for 2002 with your wife, worksheet even if you are claiming only Mary's child.

ing child for 2003, you do not have to pay back the amount you received. Do not enter the amount of your advance payment on your If you received an advance payment but did not have a qualify

## Questions

## Who Must Use Pub. 972

9E

Are you excluding income from Puero Ruo or are you filing any of the following forms?

 Form 2555 or 2555 EZ (relating to foreign earned income) Form 4563 (exclusion of income for residents of ☐ No. Captauc American Samoa)

You must use Pub. 972 to figure your credit □ Yes.

Is the amount on Form 1040, bne 35, more than the amount

shown below for your filing status? Married filing jointly – \$110,000

 Single, head of household, or qualifying widewler! 75 000

Married filing separately - \$55,000

🗖 No. Connue

You must use Pub. 972 to figure your creds □ Yes. 🕞

Are you clauming any of the following credits?

. Adoption credit, Form 88.99 (see the grettue tions for Form 1040, line 50, on page 42)

Mongage interest credit, Form 8396 (see the instructions for Form 1040), line 51, on page 42)

Distract of Columbia first time homebuyes credit, □ No. Use the Form \$859

☐ Yos. You must use Pub. 972 to figure your child tax event. You will also need the form#3 lated above for any steelife) you we claiming worksheet on page 41 to figure your child

tax credit

Need more information or forms? See page 7.

4

Form 1040 - Lines 50 Through 59

Keep for Your Records

Before you begin: / If you received thefore officet, an advance child tax credit payment, see Advance Chald Tax Credit Payment on page 40.

To be a qualifying child for the child tax credit, the child must be winder ogs 17 at the end of 2003 and meet the other

| requirements f | requirements fisted on page 40.                                                                          |  |
|----------------|----------------------------------------------------------------------------------------------------------|--|
| Do not use thu | Do not use this worksheet if you answered "Yes" to question 1, 2, or 3 on page 40, Instead, use Pub 972. |  |
| i.             | 1. Number of qualitying children. × \$1,000. 1                                                           |  |
| 7              | 2. Enter the amount, if any of your advance child tax                                                    |  |

Enter this amount on Form 1040, line 49 . • This is your child tax credit payment (before offset). For details, see page 40. 4 ٠, Is the amount on line 3 more than the amount on line 6? You cannot take this credit. If line 2 is more than line 1, you do not have to pay back the difference. You cannot take this credit because there is no tax to reduce. However, you may be able to take the additional child tax credit. See the TIP below. Enter the total of the amounts from Form 1040. Are the amounts on lines 4 and 5 the same? Enter the amount from Form 1040, line 43. Also, you may be able to take the additional child tax credit. See the ☐ Vot. Enter the amount from Inc 6 Is line 1 less than or equal to fine 2? No. Subbact fine 5 from line 4 No. Subtract fine 2 from line lines 44 through 48. (E) \*\*/ [] 

You may be able to take the additional child tax credit on Form 1040, line 65, if you answered "Yee" on line 6 or

8

No. Enter the amount from Ince 3.

9001

First, complete your Form 1040 through late 64

Then, use Form 8812 to figure any additional child tax

Qualified zone academy bond credit.
 This credit applies only to S corporation shateholders. See Form 8860

# month and you did not report the full If you received tips of \$20 or more in any

57 to inclicate that you do not have in file Form 5329. But if distribution code 1 is uccorrectly shown in box 7 of Form

Medicare Tax on Tip Income

Social Security and

See the Instructions for Form S839 for

Stails

Line 56

You adopted a child with special needs and the adoption became final in

You paid expenses to adopt a child

You may be able to take this credit if either

\_ine 50

**.** 

of the following applies. Adoption Credit

Not Reported to Employer

1099-R, you must file Form 53.29

heading "Other Taves" to the left of line

### Advance Earned Income Line 58 amount to your employer, you must pay the trement (RRTA) tax on the urreported social security and Medicare or railroad re-

Its lade the following credits on line 51 and check the appropriate box(cs). To find out if you can take the credit, see the form

Line 51

· Morigage interest credit. If a state or local government gave you a mortgage credit certificate, see Form 8396

mik sted

uxome credit (EIC) payments you re-ceived These payments are shown in box 9 of your Form(s) W-2. Enter the total amount of advance earned ups. You must also pay this tax if your Form(s) W-2 shows allocated tips that you are including in your moome on Form

1040, Line 7.

District of Columbia first time homebuyer credit. See Form 8859.

To figure the tax, use Form 4137 To pay the RRTA tax, cortact your employer Your empkyer will figure and collect the

Include the following credits on line \$2 and theck the appropriate box(es). If box e is credit, see the form or publication indi-

Other Credits

Line 52

checked, also enter the form number, if ap plicable. To find out if you can take the

equal to 50% of the social se-curity and Modkare tax due on You may be charged a penalty tips you received but did not report to your employer

### Line 57

 Credit for prior year minimum tax. If you paid afternative minimum tax in a prior Qualified electric vehicle credit. If

year, see Form 8801.

#### including IRAs, and Other Tax on Quelified Plans, Tax-Favored Accounts

you placed a new electric vehicle in service in 2003, see Form 88.44

 General business credit. This credit consists of a number of credits that usually apply only to mabradials who are partners,

If any of the following apply, see Form 5329 and its instructions to find out if you owe this tax and if you must file Form 5329.

from (a) an IRA or other qualified retire ment plan. (b) an armuty, or (c) a modified 1. You received any early distributions endowment contract entered into after June 20, 1988

> Empowerment zone and renewal community employment credit. See Form

ployed or who have rental property. See

Form 3800 or Pub 334

shareholders in an S corporation, self em

2. Excess contributions were made to your IRAs, Coverdell education savings ac-counts (ESAs), or Archer MSAs.

3. You received taxable distributions from Coverdell ESAs or qualified tuttion 4. You were born before July 1, 1932, programs.

and ded not take the inmimum required dis-tribution from your IRA or other qualified retwement plan

Exception. If only tent 1 applies to you and distribution code 1 is correctly shown in box 7 of your Form 1099-R, you do not have to file Form 5329 Instead, multiply The taxable amount of the distribution is the part of the distribution you reported on

Other Taxes

line 15b or live 16b of Form 1040 or on

Form 1972. Also, put "No"

under the

the taxable amount of the distribution by 10% (.10) and enter the result on line 57.

# **Credit Payments**

ŝ If any of the following apply, Household Employment Line 59 Faxes

Schedule II and its instructions to find out if you owe these taxes

ployee (defined below) cash wages of \$1,400 or more in 2003. Cash wages inclade wages paid by checks, money orders, 1. You paid any one household em ź

2. You withheld Federal income tax during 2003 at the request of any fourehold

3. You paid total cash wages of \$1,000 employee.

or more in any calendar quarter of 2002 or 3003 to household employees



amounts pard to an employee who was under age 18 at any time in 2003 and was a student. Bousehold Employee. Any person who and how it will be done. Household work includes work done in or around your home by babysitters, namices, health aides, nakes, yard workers, and similar domestic ployee if you can control what will be done thes household work is a household em

Need more information or forms? See page 7.

- 41

- 42

Need more information or forms? See page 7. ENS" on the line to the right of box c.

credit. Abach a schedule showing how you figured the credit. Check box e and enter

 Nowonventional source fuel credit. If tional source, see Internal Revenue Code section 29 to find out if you can take this

you sold fuel produced from a nenconven

New York Liberty Zone business em-

ployee credit. See Form 8884

Investment Income

Step 2

1 Add the anounts from

Form 1040

# Line 60

### Fotal Tex

include at the total on line 60 any of the fellowing taxes. To find our if you owe the tax, see the form or publication indicated On the dotted line next to line 60, enter the amount of the tax and identify it as each

# Recapture of the Following Credits.

- a Investment creds (see Form 4255). Uentify as "ICR."
- Low income housing credit (see Qualified electric vehicle credit (see Form 8611), Menuty as "LIHCR."
  - Indian employment credit (see Form Pub 535) Identify as "QEVCR." RA45) Identaly as "IECR."
- New markets create (see Form 8874) Identify as "NMCR."
- a Credit for employer-provided child care facilities (see Form 8882) Librarity as "ECCFR."

Recapture of Pederal Mortgage Subsidy If you sold your home in 2003 and it was financed (in whole or in part) from the proeceds of any tax-exempt qualified mort tage bond or you claused the mortgage rierest credit see Porms 8828 Identify as

Section 72(m)(5) Excess Benedits Tax (see

incurance. This tax should be shown in box 12 of your Form W.2 with codes A and or RRTA Tax on Tips or Group-Term Life Uncollected Social Security and Medican Pub. 56th Identify as "Sec. 72(m)(5) " B or M and N. Identify as "UT"

ou mist pay a 30% tax on it. This tax erved an excess paraclate payment (EPP), Golden Parachuse Payments. If you re-

2003 estimated tax should be shown in box 12 of your Form W.2 with cosk K. If you received a Form 1000-MISC, the tax is 20% of the EPP shown to box 13. Identify as "EPP"

Tex on Accumulation Distribution of Trusts Enter the amount from Form 4970 and abenuty as "ADT"

# **Payments**

## Line 61

### Federal Income Tax Withheld

Add the amounts shown as Federal income tax withheld on your Forms W-2, W-2G, of Form W 2 or W 2G, and in box 4 of Form 1099-R. If line 61 m; byles amounts wahleld as shown on Form 1099 R, augh and 1009-R. Erner the total on line of. The the Form 1099. R to the front of your return. amount widtheld should be shown in box.

**Divorced Taxpayers** 

other income you received, include the amount widtheld in the total on line of. This should be shown in box 4 of the Form If you received a 2003. Form 1099 showing Federal income tax withheld on dividends, interest income, unemployment compensation, social security benefits, or 1099 or box 6 of Form SSA-1899.

# Line 62

### 2003 Estimated Tax Payments

Erace any estimated Federal income tax payments you made using Form 1640-ES

for 2003 Include any overpayment from your 2002 return that you applied to your

amount paid in any way you choose as long as you both agree. If you carried agree, you each spouse's individual tax as shown on sure to show both social security numbers (SSNs) in the space provided on the sepaing a joint return, add the amounts you each must divide the payments in proportion to paid Follow these instructions even if your spouse deed in 2003 or in 2004 before filmg come tax returns, you can divide the imple of how to do this, see Pub. 505. Be rate returns. If you or your spouse pand your separate returns for 3003. For an ex-If you and you spouse paid joint esti matech tax but are now filing expanse in separate estimated tax but you are now fill 1,230,3 return.

SSN in the space provided on the front of Form 1040. Also, make the heading "Paymer spouse, put your former spouse's SSN married in 2003, put your present spouse's If you got divorced in 2003 and you made Form 1040. If you were divorced and repoint estimated tax payments with your for in the space provided on the front of merits" to the left of line 62, put your for mer spouse's SSN, followed by "DIV"

# Name Change

name, attach a statement to the front of Fxm 1040. On the statement, explain all the payments you and your spouse made in 2003 and the name(s) and SSN(s) under nated tax payments using your former If you changed your name because of mar nage, divotee, etc., and you made estiwhich you made them

# Frm 1040 - Line 63

Line 63

# Earned Income Credit (EIC)

# What is the EIC?

The EIC is a credit for certain people who work. The credit may give you a refund even if you do not one any tax

# To Take the EIC:

- a Follow the steps beloa
- Complete the worksheet that applies to you or let the IRS figure the credit for you
- If you have a qualifying child, complete and attach Schedile

it is determined that your error is the to reckless or intermental date goal of the ElC rules, you will not be allowed to take the credit for 2 years even if you are otherwise eligible to do see if you fraudulently take the ElC, you will not be allowed to take the credit for 10 years. You may also will not be allowed to take the credit for 10 years. You may also If you take the EIC even though you are not eligible and have to pay penaltie

■ No Skip question 3 go to

Is your unvestment income more than \$2,600?

Yes Connue

\*Do not include if line 13a is a loss

investment income

Line 13a\* Line 8h

Line 9a Line 84

Are you filling Form 4797 (relating to sales of business

property)?

☐ Yos. See Form 3797 ☐ No. (500)

Fibres on page 16

Do any of the following apply for 2003?

a You are filing Schedule E.

You carried take the credit.

### All Filers Step 1

- 2 children lived with you, is the amount on Form 1040, line 35, less than \$33.692 (\$34,692 if married filing pointly?) 1. If in 3003
- 4. I child lived with you, is the amount on Form 1040, line 35, less than \$29,666 (\$30,666 if married filing jointly)? No chikken fived with you, is the amount on Form 1040, line 35, less than \$11,230 (\$12,230 if married filing

 Fou are reporting income on Form 1040, line 21, from Form 8814 (relating to election to report child's interest a You are reporting income or a loss from the rental of

No. Committee

Worksbeet I in Pub

and dividents).

personal property not used in a trade or business

- Yes. Contain (danie)
- You cannot take the credit. ® ...

Do you, and yous spouse if filing a joint return, have a social security raimber that allows you to work or is valid

ri

You cannot take the credit.
Put "No" on the dotted line act to line 63 © •¥ □ for EIC purposes toce page 47%

Ves. Conbaue

No. Go to Step 4 on

Did a child live with you in 2003?

☐ Yes. Go to Step 3

on page 45

596 to see if you can take the circli To get Pub 596, see page 7

No. Continue Is your filling status married filing separately

☐ Yes. (5/5)

Are you filing Form 2555 or 2555.EZ (relating to foreign You camou take the credit

eaned income)?

🛮 No. Contaur 🔾 You carried take the \_\_\_ Yes. ⊡ credit

☐ Yos. See Nonresident ☐ No. Go to Step 2 Were you a nonnesident alien for any part of 2003? Abeas on page 47

4

Need more information or forms? See page 7.

Need more information or forms? See page 7.

If you have a qualifying child, complete and attach Schedule EIC. If your EIC for a year after 1996 was to taked or disal-lowed, see Form 8862, Who Must File below.

# Continued from page 44

# Step 3 Qualifying Child

# A qualifying child is a child who is your...

Son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandshild) Brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew), whom you cared for as you would your own child

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child)



was at the end of 2003...

Under age 19

Under age 24 and a student (see page 47)

Any age and permanently and totally disabled (see page 47)



**₽** 

Lived with you in the United States for more than half 9,303

If the child dld not live with you for the required time, see Exception to "Time Lived With You" Condition on page 46.

Note. If the child was married, see page 47

Look at the qualifying child conditions above. Could you, or your spouse if filing a joint return, be a qualifying child of another person in 2003? T No. Coobour

| _   |                     |                     |                        |
|-----|---------------------|---------------------|------------------------|
| (a) | You cannot take the | credit, Put "No" on | the dotted has next to |
| -   |                     |                     |                        |

line 63

Do you have at least one child who neets the above condi-tions to be your qualifying child? Ĝ .sek □

| No. Skip the nex | tions, go to S | nestoo 2 |
|------------------|----------------|----------|
| <u>₹</u>         | DII.           | enb      |
| 2                | ۳.             |          |

rep 4.

☐ No. Thus child is your qualifying child. The child qualifying child. The child must have a volid social security ramber as defined on page 47 unless the child was born and died in 2003. Skap Step 4; go to Step 5. Does the child meet the conditions to be a qualifying child of any other person (other than your spouse if filing a joint return) for 3033 ☐ Yes. See Qualifying Child of More Than One Person on page 47 m;

on page 46

# Filers Without a Qualifying Child Step 4

Look at the qualifying chalf conditions in Sep 3. Could you, or your spouse if filting a joint telum, be a qualifying child of mother person in 3003? - ourmine

| D № C  |                                         |            |
|--------|-----------------------------------------|------------|
| □ Yes. | 2 5                                     | ct to      |
|        | You carmot take the credit. Put "No" on | line ne    |
| □ Yes. | ) ( A                                   | the detted |
| 2      | ,5 8                                    | 4 4        |

Can you, or your spouse if filing a joint return, be claimed as a dependent on someone else's 2003 tax return? ☐ Yes. ③

| APPLIANTE OF POLICE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE OF PANCE O | □ No. Contante                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| APPLICATION OF POLICE OF                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | You. (300)<br>You cannot take the<br>credit |

Were you, or your spouse if filing a joint return, at least age 25 but under age 65 at the end of 2003? Tves. Continue

®. □

You carnot take the credit

w.

Was your home, and your apouse's if filing a joint teturn, in the United States for more than half of 2003? Members of the military stationed outside the United States, see page 47 You carnot take the credit.

Put "No" on the doned line next to line 6.3 ®.e

TYes. Go to Sup 5

before you are wer. op bøge 40

# Form 1040-Lune 63

# Continued from page 45

# Earned Income Step 5

Are you filing Schedule SE because you were a member of the clergy or you had charch employee acome of \$108.25 or more?

Adopted Child. An adopted child is always treated as your own child. An adopted child includes a child placed with you by an authorized placement agency for legal actorion even if the actorion is not final. An authorized placement agency includes any person or court authorized by state law to place children for legal actorion.

Definitions and Special Rules (listed to alphabetical order)

| ☐ No. Continue                                                       |  |
|----------------------------------------------------------------------|--|
| Yes. See Clergy or Church Employees, whichever applies, on this page |  |

Figure earned income

Church Employees. Determine how much of the amount on Form 1040, Inc 7, was also reported on Schedile SE, Ir e 5a. Sultract that amount from the amount on Form 1040, Inc 7, and the result in the first space of Step 5, line 2. Be sure to answer "Yes" on Inc 3 of Step 5.

religious orders who have not taken a vow of poverty, and Christian Science practitioners. If you are filing Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Sexin 1040, line?

Clergy. The following instructions apply to ministers, members of

Determine how much of the amount on Form 1040, line 7, was also reported on Schedule SE, line 2.

1 Put "Clergy" on the dotted line next to line 63 of Form 1040

Subtract that amount from the amount on Form 1049, Ime ?
 Enter the result in the first space of Step 5, fine 2.

4. Be sure to answer "Yes" on line 3 of Step 5.

Credit Figured by the IRS. To have the IRS figure the credit for Put 'EIC' on the dotted line next to line 63 of Form 1040.

Form 1040, hne 7 Subtract, if Included on line 7, any:

Taxable scholarship or fellowship grant not reported on a Form W-2.

institution for work (put 'PRI" and the amount subtracted on the dotted line next Amount paid to an inmate in a renal to line 7 of Form 1040).

congeneation plan or a nongoveromental section 457 plan (put "DFC" and the amount subtracted on the detical line pext to line 7 of Form 1940). This amount may be shown in box 11 of your Form W.2 If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or Amount received as a pension or annuity from a nonqualified deferred

Earned Income =

Were you self-employed or are you filing Scheckle SE be-cars you were a member of the clergy or you had church employee income, or are you filing Schedule C or C-EZ as a statutory employee? ■ Yet. Skp question 4 □ No. Cooting. and Step 6; go to Worksbeet B on

Exception to Time Lived With You" Condition. A child is considered to have lived with you foul all of 2003 fine child was form or died in 3003 and your home was that child's frome for the center turns for or the was alive in 2003. Temporary absences, each as for exbod, vestion, modical care, or decration in a promite for eithir, count as time lived at home II your child in presumed to have been kichupod by someone who is not a family member, see Pub. 596 to find out if that child is a qualifyray child for the EC. To get Pub. 50e, see page 1. If you were in the military suitable outside the United States, see Members of the Military on page 47.

If you have

2 or more qualifying children, is your earned income less than \$33,692 (\$54,692 d marred films jointly)?

Form 4797Filers. If the amount on Form 1040, line 13s, includes an amount from Form 4791, you must use Worksheet I in Pub. 5% to see I you can take the EIC To get Pub. 5%, see page 7. Otherwise, step; you cannot take the EIC

Form 8892, Who Must File. You must file Form 8862 if your EIC for a year a fact 1969 was reduced or deallowed for any reason other than a math or elerval error. But do not file Form 8862 if either of the following applies

After your EIC was reduced or disallowed in an earlier year
 (a) you filed Form 8862 (or other chroments) and your EIC was then allowed and (b) your EIC has not been reduced or

disallowed again for any reason other than a math or clerical

I qualifying child, is your earned income less than \$23,666 (\$30,666 if manned filing jointly)?
 No qualifying childen, is your earned income less than \$11,200 (\$12,20) if manned filing jointly)?

☐ Yes. Go to Sup 6.

You cannot take the credit. 

# How To Figure the Credit Step 6

□ No. Go to Worksheet A on page 48 Do you want the IRS to figure the credit for you? ☐ Yos. See Credit Figured by the IRS on

You are taking the EIC workout a qualifying child and the only
reason your EIC was reduced or disablewed in the exilency ru
was because it was determined that a child hard on Schabile
EIC was not your qualifying child.
 Also, do not file Form 886.2 or the the cordin for 2 years fit was
determined that your error was the to reckles or intentional diseagard of the EIC rules (10 years if the to fraud).

(Continued on page 47)

Need more information or forms? See page 7.

Need more information or forms? See page 7.

- 45 -

Exter the propertion form 1040 line in

1

Krep for Your Records

# Form 1040-Line 63

# Continued from page 46

Married Child. A child who was manned at the end of 2003 is a quitifying child only if (a) you can claim him or her as your dependent on Form 1000, hime A<sub>1</sub>, or (b) this child's other parent claims him or her as a dependent unlet the rules in Pab 501 for children of down end or equitated parents.

oursels the United States, your have it considered to be in the United States during that day period. Extended active days unlineary days ordered for an infelling peach of the a period of multiply days one you degenerating extended active day, you are considered to be on extended active day, you are considered to be on extended active day; even if you are fewer Members of the Military. If you were on extended active duty than 90 days

Nonrasident Aliena. It your filing status is married filing printly to the Step 2 on page 44. Others ise, stop, you cannot take the EIC

engage in any substantial gainful is thirty because of a physical or mental condition and a dixtor has determined that this condition Has lasted or can be expected to last continuously for at least a Permanently and Totally Disabled Child. A child who cannot engage m any

Can lead to death.

Qualifying Child of Nove Than One Purson. If the child insects the continuous for a qualifying third in one present only use presents an take the EIC based on that child. The other percents cannot take the EIC to people without a qualifying child, but may take the EIC based on a different qualifying child. If you may take the EIC based on a different qualifying third. If you and the other percents, cannot agree who will take the EIC, then the follow ing rules apply.

 If only one of the persons is the child's parent, the child will be nested as the qualifying child of the parent.

 If both persons are the child's parents, the child will be neared
as the qualifying child of the purent with which the child loved
for the longer persod of time chang 2003. If the child loved
with each parent for the same amount of time, the child will be bested as the qualifying child of the parent who had the higher adjusted gross income (AGB) for 2003.

If none of the persons is the child's parent, the child will be treated as the qualifying child of the person who had the highest AGI (or 2003)

The child must have a valid secual socurty number as defined on this page unless the child was born and deed in 2003. If you do not

have a qualifying clock stop, you cannot take the EIC Fut "No" on the dotted line next to line 63. If you have a qualifying child, skip Step 4, go to Step 5 on page 46

Example. You and your Syear-old daughter moved in with your moder in April 2030. You are not a qualifying third of your morber from daughter meets the confinence to be a qualifying third for being you and your morber. How and you morber cannot gate our who will treat your daughter as a qualifying third from the work proposed to a supply Under these rules, you are entitled to treat your daughter as a qualifying third be used you are the findle your your are the findle you may will not be imposed to the proposed to the pro different qualitying child Scoals Security Murrhar (SSM). For purposes of taking the EIC, a vivid SSN is a number assisted by the Saxial Security Administration unless. That Vital for Emphysical is printed on the sexual security and and the number was assisted subty to apply for or coever a Federal by funded benefit.

To find out how to get an SSN, see page 19-1f you will not have an SSN by April 15, 2004, see What if You Caunot File on Time? on page 15

 Was enrolled as a full time student at a school or Student. A chrid who during any 5 mornits of 2003

does not include on the job trauming courses, conceptualence schools, or night schools. Took a full time, on farm training course given by a school or A school in take to fair of trake, and mechanical actuals. It a state, county, or kx al government agency

Welfare Benefite, Effect of Credit on. Any refund you receive as a result of taking the EC will not be used to determine if you are eligible for the following programs or how much you can receive from them. But if the rehalf you receive because of the EC is not appear within a cetain period of time, it may count as an asset on

resource) and affect your eligibility.

Temporary Assistance for Neody Families (TANF)

 Medicard and supplemental security recome (SSI) Ecod stamps and low income housing

Frm 1040 - Line 63

Worksheet A-Earned Income Credit (EIC)-Line 63

Before you begin: ... Be sure you are using the correct worksheet. Bo not use this worksheet if you were self-employed, any out of tilling Schodule KB because you were a nomitter of were for type of you had thrush employee moune, or you are filing Schodule. Or CE2 as a stablosy employee moune, or you are filing Schodule. Or CE2 as a stablosy employee Insureal, the Worksheet B that begins on page 49.

Enter your earned moonne from Step 5 on page 46

Look up the amount on fine 1 above in the ELC Table on pages \$1-55 to find the credit. Be sure you use the correct column ky your filing status and the number of children you have Enter the credit here.

All Filers Using

Part 1

Mortsheet A

If line 2 is zero, We cannot take the credit.

For Not on the defield line nest to the 63. (2)

Enter the amount from Form 1040, fine 35

•

■ Yes. Step line S. ender the answart from line 2 on line 6. Are the amounts on Innes 3 and 1 the same'

□ No. Or to lene 5

 No qualifying children, is the amount on line 3 less than \$6,250 (\$7.250 if married filling jountly)? If you have

Lor more qualifying children, is the amount on time 3 less than \$13,750 (\$14,750 of married filling jointly)?

Fllers Who Answered "He" on

Part 2

■ Yes. Leme line? blank, enter the anound from line? on line of No. Look up the amount on line 3 in the EIC Table on pages 51-55 to find the credit. Be sure you use the correct of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contra

column for your filing status and the number of chritien Then enter the smaller amount on lane 6 Look at the amounts on lines 5 and 2 you have Enter the credit here

This is your earned income credic

If you have a qualifying child, complete and attach Schedule EIC Reminder --

ncome Crofft

four Earned

Part 3

8

If your EIC for a year offer 1996 was reduced or desilowed, see page 46 to find out if you must lie Form 8882 to take the credit for 2003

Veed more information or forms? See page 7.

Need more information or forme? See page 7.

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| amed Income Credit (EIC)—Line 63                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Keep for iour Records Worksheet B.                                                                                                                | Worksheet B_continued from page 49                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| if you were self-employed, or you are filing Schedule SE because yo ne clergy or you had church employee income, or you are filing Sch floy employee.  It you will be self it in the self it in the self it is in the self it in the self it in the self it is in the self it in the self it in the self it in the self it in the self it in the self it in the self it in the self it in the self it in the self it in the self it in the self it in the self it in the self it in the self it is in the self it in the self it in the self it is in the self it in the self it in the self it is in the self in the self it in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self in the self | All Filers Using the Wortsheet B                                                                                                                  | 6. Eace your total earned moone from Part 4, line 4h.  on page 49  7. Lyok up the amount on line 6 above in the EIC Table on pages \$1-35  is fand the content flor and a total the content content of the content form.                                                                                                                                                                                                                                                                              |
| Later the amount from Schedule SE, Section A. Inte 3, or Section B. Inte 3, whichever applies  b. Ence any amount from Schedule SE, Section B. line 4b, and line 5  c. Combine lines 14 and 1b.  d. Fater the amount from Schedule SE. Section A. Inte 4, and line 5.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 1 q                                                                                                                                               | In the Geals, the safe yet use the correct count in your ling.  If the 7 is zero, (Fig. No cannot take the credit.  Fat "No" on the data face next to have 53.  8. Enter the amount from Form 1040, line 35.                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | = le = le   le   le   le   le   le   le                                                                                                           | 9. Are the amounts on lines 8 and 6 the same?  \[ \text{Year} \text{ Shep line 10, onter the amount from line?} \text{ on the 11} \]  \[ \text{No. (35 to line 10)} \]                                                                                                                                                                                                                                                                                                                                |
| extremply/ment tax as one result of use timing and approxit or roun ways re-<br>ferred any ore from profits of their flows. But 153**  Enter any net profit or (these from 1065), line 153**  Enter any net profit or (these from 1065), line 153 substitute C.E.Z., line 3, Schedule K.H. (Form 1065), line 153 rother than farmingsy and Schedule K.H. (Form 1065, Bax 9).  C. Combine loses 2a and 2b.  H. vou have any Schedule K.H. amounts, complete the appropriate line (s) of                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                   | <ul> <li>10. If you have.</li> <li>No qualitying children, is the anicont on line 8 less than \$6.250 (\$7.250 if married filing pixelly)?</li> <li>1 or more qualitying children, is the anicont on line 8 less than \$13.750 (\$14.250 if married filing pixelty)?</li> <li>You Leave line 10 klowk, exter the anicont from line 7 on line 11.</li> <li>Look up the amount on line 8 in the EIC Table on the survey of the council pixel in the council pixel in the pixel in the pixel.</li> </ul> |
| Put your name and social security number on Schodule SE and attach it to your return  Enter the amount from Schodule C, line 1, or Schodule C-EZ, line 1, that  3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | a your return                                                                                                                                     | column for your filting status and the number of children you have Finer the credit here. Look at the amount on base 10 and 7 Then enter the smaller amount on base 11 II. This is your earned income credit.                                                                                                                                                                                                                                                                                         |
| <ul> <li>Exer your earned income from Sep 5 on page 40.</li> <li>Combine lines 1c, 2c, 3, and 4a. This is your total carred income.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 3 2                                                                                                                                               | Reminder—  If you have a qualifying child, complese and stach Schodule EIC. 100 EIC.                                                                                                                                                                                                                                                                                                                                                                                                                  |
| If line 4b is zero or kex                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | on the dotted free nest to lone 53  (402) if marked filting boundry?  red filting boundry?  re want to figure    page 1801    the nest to lone 63 | If your EIC for a year offer 1996 was reduced or disallowed, see page 46 to find out if you must sile Form 8862 to take the credit for 2003                                                                                                                                                                                                                                                                                                                                                           |
| - 49 - Need more laformst                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | in or forms? See page 7.                                                                                                                          | Need more information or forms? See page 7 50 -                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

(Caution. This is not a tax table

2003 Earned Income Credit (EIC) Table—Continued

If the amount you are looking up from the worksheet &--

If the amount you are looking up from the wortcheel is—

|                                                                                                                              | 2                                 | not a tax                                                                                                            | ax ta                          | table.                                              |                                 |                                                                          |                                       |                                                                                                                                       | work                | worksheet is- | 8              | View No.       | or qualitying exclusivery<br>contravery | Pun 184                                                              |
|------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------------------|--------------------------------|-----------------------------------------------------|---------------------------------|--------------------------------------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------|----------------|----------------|-----------------------------------------|----------------------------------------------------------------------|
| 1. To find your credit, read                                                                                                 | 68.3                              | 2. Then go to the column                                                                                             | go fri fr                      | e colum                                             |                                 | xampk                                                                    | Example, Pycur filing                 | fling                                                                                                                                 |                     |               |                | 2 3            |                                         | TWO                                                                  |
| down the "At least – But less<br>than" columns and find the<br>line that in tudes the amount<br>you were told to ke tup from | ut less<br>I me<br>mount<br>p hom | that included your thing status and the number of qualitying children you have. Enter the credit from that column on | dec you<br>umber o<br>routhave | ir filing st<br>of quality<br>a Enter t<br>cduminor |                                 | ctatus is single<br>qualifying child<br>you are looking<br>EIC Worksheet | single you<br>ching to<br>theet is \$ | status is single, you have one<br>qualifying rhild, and the smount<br>you are looking (ic) from your<br>EIC Worksheet is \$2,455, you | ملاسات              | 2 480 2.500   | 18/8/          | 18F<br>187     |                                         | 979                                                                  |
| your EIC Worksheet                                                                                                           | L                                 | your EtC Worksheet                                                                                                   | Work sh                        | EIC Worksheet                                       | ١.                              | would en                                                                 | enter \$342                           |                                                                                                                                       | 1                   | ď             | And more Share | C) of after to | ر [                                     |                                                                      |
| If the amount you are<br>looking up from the                                                                                 | 335                               | 32                                                                                                                   | Sehold<br>Sell sind            | Manual<br>you have                                  | Mamedifing jumily and you have: | pus 4                                                                    | the section                           | If the amount you are<br>booking up from the                                                                                          | Single<br>or guille | 3 2           | bus and        |                | Manned friing jumbs and you have—       | Pure 4                                                               |
|                                                                                                                              | No<br>Mehinen                     | 1 E                                                                                                                  | Tw                             | No<br>ontigred                                      | 2 2                             | Twe                                                                      |                                       | 1                                                                                                                                     | Pic.                |               | One Two        | NG<br>Children | chid matre                              | 38178                                                                |
| 1.1                                                                                                                          | ٦                                 | e credit is                                                                                                          |                                | YOUR                                                | C edit                          |                                                                          | A least                               | ſΙ                                                                                                                                    |                     |               | J.             | Į,             | er credit is                            | ١                                                                    |
|                                                                                                                              | \$5<br>*                          | <b>2</b> 8                                                                                                           | 010                            | 22.4                                                | 6                               | 513                                                                      | 3,000                                 |                                                                                                                                       | ž                   | 1,029         |                | 231            | 1003                                    | 1210                                                                 |
| 1001                                                                                                                         | 9                                 | 5.5                                                                                                                  | 88                             | , 0                                                 | 4 5                             | 38                                                                       | 3.00                                  | 3.160                                                                                                                                 | 338                 | 1063          | 1,560          | 233            | 1063                                    | 1,250                                                                |
|                                                                                                                              | 13                                | 3 22                                                                                                                 | 2 8                            | E 5                                                 | 27                              | 28                                                                       | 3 200                                 |                                                                                                                                       | 8 K                 | 1080          | - +            | 243            | 200                                     | 1 2%0                                                                |
|                                                                                                                              | ۲,                                | 3.                                                                                                                   | 110                            | 12                                                  | 7,                              | 113                                                                      | 3.260                                 | 1                                                                                                                                     | ž,                  | 1114          | -              | 192            | 1114                                    | 1 310                                                                |
|                                                                                                                              | 32                                | = 2                                                                                                                  | 83                             | 25.0                                                | 111                             | 28                                                                       | 9                                     |                                                                                                                                       | ą,                  | 1131          | 986            | Į,             | 113                                     | 136                                                                  |
|                                                                                                                              | 33.6                              | 145                                                                                                                  | 2.2                            | 33                                                  | <u>1</u>                        | 12                                                                       | 9                                     |                                                                                                                                       | 8                   | 1165          | 1370           | 3.2            | 18                                      | 1 370                                                                |
| - 1                                                                                                                          | £.                                | 16.7                                                                                                                 | <u>e</u>                       | ¥.                                                  | 162                             | 9                                                                        | 3                                     | - 1                                                                                                                                   | ž                   | 4-            | 987            | 3              | 1.182                                   | 3                                                                    |
|                                                                                                                              | 2 4                               | 2.8                                                                                                                  | 330                            | 2 4                                                 | 90                              | 210                                                                      | 3,500                                 |                                                                                                                                       | 270                 | 9, 6          | 010            | 27.0           | 38 2                                    | 1,410                                                                |
|                                                                                                                              | 9                                 | 213                                                                                                                  | 3 25                           | 48                                                  | 213                             | 250                                                                      | 7 000                                 |                                                                                                                                       | 27.7                | 733           | 150            | 27.7           | 1 233                                   | 2 9                                                                  |
|                                                                                                                              | 25                                | 230                                                                                                                  | 270                            | 52                                                  | 530                             | 270                                                                      | 3,660                                 |                                                                                                                                       | 8                   | 1250          | 1470           | 281            | 1 250                                   | 1470                                                                 |
| - 1                                                                                                                          | 2                                 | 2                                                                                                                    | ş                              | 55                                                  | 347                             | 2                                                                        | 8                                     | - 1                                                                                                                                   | 38                  | 757           | 9              | ş              | 1267                                    | S                                                                    |
|                                                                                                                              | 9 5                               | ξ.Ξ.                                                                                                                 | 2                              | 200                                                 | , F                             | 330                                                                      | 3,600                                 |                                                                                                                                       | ê X                 | 5.5           | 1530           | 8,8            | 57.5                                    | 8.7                                                                  |
|                                                                                                                              | 67                                | 93                                                                                                                   | 3                              | 63                                                  | 20                              | 350                                                                      | 3,060                                 |                                                                                                                                       | 2                   | 1 318         | 1.550          | 93             | 1318                                    | 1.550                                                                |
|                                                                                                                              | 71                                | 315                                                                                                                  | 370                            | 7.                                                  | 315                             | 170                                                                      | 3,00                                  |                                                                                                                                       | Š.                  | 1336          | 1570           | 33             | 1 335                                   | 1570                                                                 |
| 1                                                                                                                            | 2                                 | 643                                                                                                                  | 110                            | 9                                                   | 2                               | 410                                                                      | 1007                                  | 4                                                                                                                                     | 308                 | 1 3 89        | 1 810          | 5              | 1.363                                   | 1610                                                                 |
|                                                                                                                              | 82                                | T.                                                                                                                   | 430                            | 82                                                  | 386                             | 433                                                                      | 4.060                                 |                                                                                                                                       | 312                 | 1,386         | 1,630          | 312            | 1.886                                   | 1.630                                                                |
|                                                                                                                              | 9                                 | 383                                                                                                                  | 3                              | 96                                                  | 293                             | Š                                                                        | 4.100                                 |                                                                                                                                       | 316                 | 1,409         | 1650           | 316            | 1 403                                   | 1 650                                                                |
|                                                                                                                              | 3 8                               | 418                                                                                                                  | 2 3                            | G 3                                                 | 9 7                             | 5 5                                                                      | 9 0                                   |                                                                                                                                       | 8 6                 | 1420          | 1670           | 313            | 432                                     | 1,670                                                                |
| 1                                                                                                                            | ec.                               | Ş                                                                                                                    | 540                            | 38                                                  | <u>4</u>                        | 610                                                                      | 4.260                                 |                                                                                                                                       | ž                   | 1.454         | -              | ž              | 1.455                                   | 1 710                                                                |
|                                                                                                                              | 101                               | 151                                                                                                                  | 8.9                            | 101                                                 | 451                             | 9                                                                        | 96,4                                  |                                                                                                                                       | 331                 | 1471          | \$ 8           | 321            | 1471                                    | 1 730                                                                |
|                                                                                                                              | 10.5                              | Ş <u>1</u>                                                                                                           | 36                             | 109                                                 | 40.0                            | 3                                                                        | 3 6                                   |                                                                                                                                       | 220                 | 2 617         | -              | 22.0           | 2 2                                     | 3.5                                                                  |
|                                                                                                                              | 112                               | 200                                                                                                                  | 93                             | 113                                                 | 502                             | 3                                                                        | 450                                   |                                                                                                                                       | X                   | 1522          | -              | 3              | 1.5.4                                   | 3                                                                    |
|                                                                                                                              | 117                               | 519                                                                                                                  | 610                            | 41)                                                 | 619                             | 610                                                                      | 4,500                                 |                                                                                                                                       | 346                 | 1.639         | -              | 25             | 1 539                                   | 1.810                                                                |
|                                                                                                                              | 25.0                              | RE                                                                                                                   | 3 9                            | 22.                                                 | 98                              | 3 8                                                                      | 3 5                                   |                                                                                                                                       | Ž ž                 | 900           |                | 3              | 200                                     | 0.00                                                                 |
|                                                                                                                              | 126                               | 2.5                                                                                                                  | 3 5                            | 128                                                 | 670                             | 670                                                                      | 3                                     |                                                                                                                                       | 1 %                 | 1500          | 9.870          | 5 3            | 9                                       | 1 870                                                                |
|                                                                                                                              | 132                               | 28                                                                                                                   | 9                              | 132                                                 | 587                             | 690                                                                      | A 700                                 |                                                                                                                                       | 8                   | 160           | -              | 381            | 1 807                                   | 1 690                                                                |
|                                                                                                                              | 136                               | 3                                                                                                                    | 017                            | 136                                                 | 634                             | 710                                                                      | 4760                                  |                                                                                                                                       | 5%                  | 1 5.4         | -              | 9              | 1 6.4                                   | - 19<br>- 10<br>- 10<br>- 10<br>- 10<br>- 10<br>- 10<br>- 10<br>- 10 |
|                                                                                                                              | 2 5                               | 28                                                                                                                   | 3 5                            | 0.71                                                | 629                             | R 9                                                                      | 8 1                                   |                                                                                                                                       | 369                 | - 650         |                | 300            | 3 3                                     | 1930                                                                 |
|                                                                                                                              | ,                                 | 553                                                                                                                  | 3.5                            | 2                                                   | 100                             | 220                                                                      | 8 8                                   |                                                                                                                                       |                     | 1 676         | 9 6            | 0.0            | 636                                     | 200                                                                  |
|                                                                                                                              | .51                               | 677                                                                                                                  | ķ                              | 151                                                 | 672                             | 7.50                                                                     | 1 080                                 |                                                                                                                                       | 36.                 | 38            | -              | 3              | 3                                       | 1330                                                                 |
| 200 2,060                                                                                                                    | 155                               | 38                                                                                                                   | 810                            | 155                                                 | 689                             | 810                                                                      | 600                                   | 1                                                                                                                                     | 38.                 | 1,78          | 2010           | 382            | 1,709                                   | 2,010                                                                |
|                                                                                                                              | 150                               | 706                                                                                                                  | 8                              | 153                                                 | 706                             | 930                                                                      | £.060                                 |                                                                                                                                       | 38%                 | 1.726         | 2 030          | 382            | 1,726                                   | 2.030                                                                |
|                                                                                                                              | 163                               | 23                                                                                                                   | 3                              | 163                                                 | 723                             | 3                                                                        | 9                                     |                                                                                                                                       | 382                 | 1,743         | 2.050          | 8              | 1743                                    | 2,050                                                                |
|                                                                                                                              | 120                               | 25.                                                                                                                  | 28                             | 196                                                 | 767                             | 970                                                                      | 9 6                                   |                                                                                                                                       | 382                 | 2,78          | 2.070          | 888            | 1,760                                   | 2,070                                                                |
| L                                                                                                                            | -                                 | 100                                                                                                                  | 9                              |                                                     | 2.7                             | 910                                                                      | 1                                     | П                                                                                                                                     | 3 9                 | 1             | 31.5           | 200            | 707                                     | 0 0 0                                                                |
|                                                                                                                              | 17.8                              | 5.                                                                                                                   | Ĉ                              | 17.8                                                | 5                               | 3                                                                        | 9                                     |                                                                                                                                       | 300                 | . B           | 3130           | 18             | 181                                     | 1130                                                                 |
|                                                                                                                              | 182                               | 676                                                                                                                  | ŝ                              | 192                                                 | 80.9                            | 3                                                                        | 360                                   |                                                                                                                                       | 362                 | 1 8.2         | 2.1641         | 36             | a .                                     | 2150                                                                 |
|                                                                                                                              | 186                               | 825                                                                                                                  | 470                            | 14F.                                                | ₩.5                             | 6.36                                                                     | 400                                   |                                                                                                                                       | 382                 | 2             | 2.170          | 36             | - 8r                                    | 2.170                                                                |
| - 1                                                                                                                          | Q.                                | 845                                                                                                                  | 330                            | 084                                                 | P41.2                           | 88                                                                       | 8                                     |                                                                                                                                       | 28.2                | 1 86.         | 0.1.           | 36             | - 862                                   | 2130                                                                 |
|                                                                                                                              | 183                               | 920                                                                                                                  | 010                            | 199                                                 | <b>2</b> 2                      | 05                                                                       | 9                                     |                                                                                                                                       | 382                 | 1,879         | 2 210          | 362            | 6.81                                    | 2210                                                                 |
|                                                                                                                              | 9 8                               | 9/9                                                                                                                  | 030                            | 187                                                 | 87.6                            | 8                                                                        | 9                                     |                                                                                                                                       | 383                 | 98.           | 230            | 36             | 28                                      | 2230                                                                 |
|                                                                                                                              | ã à                               | 250                                                                                                                  | S                              | 5 5                                                 | 2 3                             | 30.0                                                                     |                                       |                                                                                                                                       | 382                 | .913          | 2.350          | 386            | .913                                    | 2250                                                                 |
|                                                                                                                              | 8                                 | 21.0                                                                                                                 | 5 8                            | 8 8                                                 | 3 3                             | 000                                                                      |                                       |                                                                                                                                       | 705                 | 680           | 0.470          | 3 6            | 200                                     | 285                                                                  |
| 1                                                                                                                            |                                   | 444                                                                                                                  | 3                              | 24.3                                                | 3                               | 110                                                                      | 4 750                                 | П                                                                                                                                     | 9 3                 | 3             | 0167           | 800            |                                         | 2                                                                    |
|                                                                                                                              | 316                               | 361                                                                                                                  | 130                            | , <del>L</del>                                      | <u> </u>                        | 130                                                                      | 9                                     |                                                                                                                                       | 380                 | 198           | 2 340          | 38.5           | - F                                     | 2 440                                                                |
|                                                                                                                              | 22                                | 978                                                                                                                  | 1 150                          | 20                                                  | 97.9                            | 1150                                                                     | 989                                   |                                                                                                                                       | 38                  | 3             | 25             | 36             | 339                                     | 350                                                                  |
|                                                                                                                              | 777                               | 366                                                                                                                  | 1,170                          | Ž                                                   | 3                               | 1370                                                                     | 900                                   |                                                                                                                                       | 200                 | 2000          |                | 200.2          | 9100                                    | 2270                                                                 |
|                                                                                                                              |                                   |                                                                                                                      |                                | !                                                   |                                 | ,                                                                        |                                       |                                                                                                                                       | 200                 | 200           | 7.37           | 2              | 0.00                                    | 0.00                                                                 |

# RSSSITESSER RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVED RESERVE

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Need more information or forms? See page 7.

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Need more information or forms? See page 7.

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(Caution. This is not a tax table.)

income Credit (EIC) Table-Continued

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| worksheel B-                                 | No Cha                                              | Two<br>children | No Orac<br>chidren child                                  | Two       |                                              | No. No. | \$ 5<br>5   | Two        | thidren                                                      | chts Two    | . <u>S</u> | worksheet                      |
|                                              | Your credit                                         | Н               | Your credit                                               | Ы         |                                              | rh ya   | Your credit | 14         |                                                              | ė           |            | A last But less                |
|                                              | 4.                                                  | કે.             |                                                           | 4.        |                                              | 00      | 1,988       | 3,310      | CV C                                                         | en e        | 5.5        |                                |
|                                              | • •                                                 | 38              | 0 2,547                                                   | 7 7       |                                              | -       | 1,852       | 3,289      | 0 2                                                          | n m         | 000        | 21,500                         |
| 14,800 14,860                                | 0 2,404                                             | 8,8             | 000                                                       | 4.304     | 18,100 18,150                                | 00      | 1844        | 3278       | (4 +-                                                        | 83          | 483        | 21,600                         |
|                                              | r                                                   | 3               | 0                                                         | T         |                                              | 0       | 1828        | 125        |                                                              | r           | 2          | 27,000                         |
| 14,750 14,800                                |                                                     | 85              | 0 2,539                                                   | 4 4       |                                              |         | 1,820       | 3,247      | 00                                                           | *1 **1      | 47         | 21.78                          |
| ž                                            |                                                     | 8               | 0 2.523                                                   | *         |                                              | 0       | 1.80        | 3226       | 0 13                                                         | (a)         | 436        | 21,800                         |
| ₹F                                           | 2,356                                               | 22.5            | 0 251                                                     | 1         | 18,400 18,450                                | °       | 8.2         | 37.6       | -                                                            |             | 9          | 21,900                         |
| 16,000 18,060                                | 2.340                                               | 8               | 0 2,48                                                    | 4.142     | 18,500 18,550                                |         | 1,785       | 3.75       | 0                                                            | 940 34      | 28         | 21,968                         |
| = :                                          | 0 2332                                              | 8,5             | 0 2.49                                                    | 4,4       | 18,650 18,600                                | -       | 7772        | 20.0       | 00                                                           | mi c        | 7.5        | 22060                          |
| 2                                            | 0 2.316 3                                           | 800             | 0 2,47                                                    | 7         |                                              | 0       | 1,756       | 3,163      | 0 0                                                          | ı, cı,      | 73         | 22,100                         |
| 16,200 16,250                                | 6, 0                                                | 989             | 0 2,45                                                    | 4,100     |                                              |         | 1748        | 31.5       | 0                                                            | ĵ,          | 183        | 22.20                          |
| =                                            | 222                                                 | 0.00            | 0 245                                                     | ,         | 18.600 18.660                                |         | 1732        | 3          | 00                                                           | 832 3 3     | 342        | 22250                          |
| =                                            | 100                                                 | 98              | 0 2,44                                                    | 4         | -                                            | 0       | 1234        | 2,120      | 0 16                                                         | m           | 191        | 22,300                         |
| 16.000 16.000                                | 0 25.6                                              | à à             | -                                                         |           | 18 990 18 980                                |         | 1718        | دار<br>د ا |                                                              |             |            | 22,400                         |
|                                              | 2 (4                                                | 2 8             | 0 0                                                       | 7 7       | 19,000 19,000                                | -       | 2.5         | 900        |                                                              | 0.00        | 2 9        | 22.660                         |
| 16,860 18,000                                | 0 2252 3                                            | 815             | 0 2.412                                                   | •         | 19,060 18,100                                | _       | 1,632       | 3.078      | 0                                                            | ien         | 289        | 22,500                         |
| 15,600 16,860                                | •                                                   | 86              | 0 2.40                                                    | 4         | 19,100 19,150                                | •       | 1.884       | 3,068      | 0                                                            | 60          | 978        | 22,560                         |
| 15.050 15.700                                | 9 22%                                               | Į,              | 230                                                       | 8         | 19 150 19 200                                | 9       | 1978        | 23         | -                                                            | 7           | 51         | 22,640                         |
| 15.750 16.900                                | 0 2220                                              | 2 5             | 0 0                                                       | - e       | 19.250                                       | -       | 5 5         | 30.5       | 00                                                           | 830 32      | 17         | 22,100                         |
| -                                            | 0 2212 3                                            | 163             | 0 2,37                                                    | . (4)     | 19,300 19,360                                |         | 1,653       | 9 0 26     | 0                                                            | 812 3.2     | 382        | 22,750                         |
| 16,960 16,900                                | 0 2,204                                             | .752            | 0                                                         | 60 6      |                                              | 0       | 525         | 3,015      | 0                                                            | 30          | 928        | 22,600                         |
| 16,900 16,960                                | 2 1%                                                | 3               | 235                                                       |           | 19 400 19 460                                |         | 1637        | 3000       | 0                                                            | e (         | 15         | 22,000                         |
| -                                            | 0 2,180                                             | 2               | 200                                                       | i en      | 19,800 19,660                                | -       | 1521        | 2.94       |                                                              |             | 35         | 22950                          |
| -                                            | 0 2,172 3                                           | 9               | 0 233                                                     | ·         | 19,850 19,800                                | -       | 1,913       | 2,978      | 0                                                            | ce i        | 2          | 23,000                         |
| 76,100 19,150                                | 27.5                                                | 0 6             | 0 232                                                     | 3,910     | 19,500 19,660                                | -       | 265         | 2,963      |                                                              | 2 £         | 63         | 23,060                         |
| т                                            | ۳                                                   | 5.6             | 200                                                       | 2885      | 1                                            | *       | 1583        | 185        | *                                                            | 9           | Į,         | 23,150                         |
| 16,250 19,300                                | 0 2140 3                                            | \$              | 0.00                                                      | eri e     |                                              | -       | 1,581       | 2,931      | 0                                                            | 740 31      | 4          | 23,200                         |
|                                              | o *                                                 | ŝ ŝ             | 0 200                                                     |           | 19.800 19.860                                | -       | 1565        | 0.000      |                                                              | 2.5         | 30         | 23.20                          |
| 16,400 16,450                                | 3                                                   | 936             | 0 2.276                                                   | 3         |                                              |         | 1557        | 2.839      | 0                                                            | 715 3.1     | 1          | 23,360                         |
|                                              | en e                                                | 97              | 0 2.28                                                    | eri e     | 10.000 20.000                                | _       | 24.5        | 2.936      | 00                                                           | ~ ~         | 3          | 23.400                         |
|                                              | 200                                                 | 0 Q             | 0.00                                                      | 1846      | 20,050 20,050                                | -       | 2.5         | 2 868      |                                                              |             | 200        | 23,460                         |
| 18,600 19,860                                | ~                                                   | ₹               | 0 224                                                     | 100       | 20,100 20,150                                | -       | 1.525       | 2.857      | 0                                                            |             | 690        | 32.5                           |
| -1.                                          | 0 2076 3                                            | ē.              | 0 223                                                     | 3794      | 20,160 20,200                                |         | 1517        | 2 847      |                                                              | 7           | 18         | 23,600                         |
| -                                            | 2000                                                | 2 5             | 0 223                                                     | 3773      | 2000                                         |         | 1501        | 2 8 2 8    |                                                              |             | Tab.       | 23,680                         |
| 16,800 18,860                                | 0 2052                                              | 8               | 0 2212                                                    | 3,763     | 8                                            | 0       | 148         | 2,815      | 0                                                            | ***         | 200        | 23.700                         |
| = :                                          | 0 2.044 3                                           | 33              | 0 220                                                     | en e      | 20,360 20,400                                | -       | 1485        | 2.806      | 000                                                          | ~ (         | 25         | 23.80                          |
| F                                            | 0 2028                                              | 6               | 0                                                         | -         | 200 200                                      | ľ       | 137         |            |                                                              | T           | ·          | 23.860                         |
| =                                            | 0 2,020 3                                           | 510             | 0 2,19                                                    | m         |                                              | -       | 1461        | 2.773      | 0                                                            | 2           | 4          | 200.53                         |
| = ;                                          | 0 2,012 3                                           | 8               | 2,17                                                      | 3,710     | 20.860 20,600                                | _       | 1453        | 27.5       | 00                                                           | 20          | 6.69       | 24,000                         |
| 17,100 17,160                                | 200                                                 | 564             | 2.0                                                       |           |                                              | -       | 1445        | 3 .        | 0 0                                                          |             | 20         | 24,060                         |
| F                                            | 18 m                                                | <b>6</b> 37     | 2                                                         | T`        |                                              | *>      | 133         | 100        |                                                              | Ť°          | Ę          | 24,400                         |
| = :                                          | 0 1,360 2                                           | 157             | 0 2,146                                                   | eri e     | 20,750 20,800                                | -       | 1421        | 2.720      | 0                                                            | L) (        | .0.        | 1 2 3                          |
| 17.360 17.400                                |                                                     | 1 0             | 2137                                                      | 3 547     | 20,000 20,000                                |         | 9 9         | 2,630      | 0 0                                                          | 10.         | 100        | 24,360                         |
| =                                            | ~                                                   | 126             | 0 2.11                                                    | 1 197     | 8                                            | 0       | 1 397       | 2 e88      | 1                                                            | 7           | 8          | 27,30                          |
| ≎:                                           | 0 1,948                                             | 515             | 0 2,10                                                    | 60.0      | * 4                                          | -       | 1,383       | 2.678      | - •                                                          | 549 28      | 680        | 24.400                         |
| : :                                          | 200                                                 | 3 5             | 2.09                                                      | 3.605     | 2007                                         | -       | 1373        | 7,657      | -                                                            | 40          | 98         | 24.460                         |
| 17,000 17,060                                | 0 (924 3                                            | ě               | 0 2 0 0 0                                                 | ) en      | 21,100 21,150                                |         | 1365        | 2 647      | 0                                                            | 10          | 198        | 24,600                         |
| 7                                            | 0 1916 3                                            | 22              | 200                                                       | "         | 21 150 21.200                                | 7       | 7           | 283        |                                                              | 1           | 7          | 34,560                         |
| = :                                          | 98                                                  | 3               | 0000                                                      | oni e     | 21,200 21,250                                | -       | 0.00        | 1000       |                                                              | C) (        | 336        | 24.660                         |
| 17,800 17,860                                | 0 1820                                              | <del>,</del>    | 0 2,052                                                   | 2552      | 21,300 21,350                                | -       | 1,323       | 196        |                                                              | 1 (4        | 815        | 24,700                         |
| =                                            | 0 1894 3                                            | ŝ               | 0 2 04                                                    | •         | 21360 21400                                  | _       | 1 325       | 2 5.74     | -                                                            | -           | 35         | 24 750                         |
|                                              |                                                     |                 |                                                           |           |                                              | _       |             |            |                                                              | 4           | 6          |                                |

ine 64

### Other Payments Line 67

Ę reds from Form 2439, 4136, or 8885. Cleak the box(es) on line 67 to report

turn, had more than one employer for 3003 and total wages of more than \$87,000, too trement (RRTA) tax may have been with held. You can take a credit on this lase for the amount withheld in excess of \$5.394. But it any one employer withheld more refund the excess to you. You cannot claim it on your return. Figure this amount sepa-rately for you and your spouse

much social security or ther I railroad re-

If you, or your spouse if filing a joint re-

**Excess Social Security and** 

Fier 1 RRTA Tax Withheld

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Caution. This is not a fax table)

2003 Earned Income Credit (EIC) Table—Continued

And your lifting status la-

If line 69 is under \$1, we will send a refund only on written request. refund, please wast at least 6 weeks (3 weeks if you filed electrons ally i from the date you filed your return to do so. But if ou filed Form 8379 with your return, alow 14 weeks (11 weeks if you filed elec-

¥,

Fir more details, see Pub.

d E

If the amount you overpaid is held from your pay by filing a large, you may ward to decrease the amount of myome tax with Income Tax With-Tax Payments

or if you have any questions about it, con tact the agencyties) you owe the debt to

# injured Spouse Claim

come tax, child support, spousal support, or a Feeleral mottex debt, such as a student 69 may be used toffsect to pay the past-due amount. But your part of the overpayment kan, part or all of the overpayment on line may be refunded to you after the offset occurs if certain conditions apply and you If you file a joint return and your spouse complete Form 8379 For details, use TeleTax topic 303 (see page 11) or see has not paid past due Federal tax, state in Form \$379.

### Refund

# Amount Overpaid

ine 69

than \$5.394, you must ask that employer to

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If you want to check the status of your

You cannot claim a refund for excess

ner 2 RRTA tax on Form 1040. Instead, use

Form 843

rons ally). See page 11 for details.

new Form W.4 See

Phis credit is for certain people who have at akhtional child tax credit may give you a

What is the Additional Child Tax

RB = 58

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82282

Credit

Additional Child Tax Credit

Line 65

least one qualitying child as defined in the institutions for line 49 on page 40. The

come tax, child support, spousal support, or dest leans, all or part of the overpayment on line 69 may be used (offer) to pay the past-the amount. Offsets for Federal taxes are made by the IRS. All other offsets are ctal Management Service (FMS). You will If you owe past the Federal tax, state incertain Federal norday debts, such as stureceive a notice from FMS showing the made by the Treasury Department's Finanamount of the offset and the agency recess mgit. To find out if you may have an offset hoking and Estimated for 2864 on page 60. Refund Offset

Step 1. Be sure you figured the amount, if

Iwo Steps To Take the Additional

Child Tax Credit

refund even if you do not owe any tax

any, of your child tax credit. See the un structions for line 49 that begin on page 40 Sup 2 Read the TIP at the end of your Child Tax Credit Worksheet. Use Form 8812 to see if you can take the additional hald tax credit, but only if you need the

extension of time to file Form 1040, enter any amount you paid with that form of by electronic funds withdrawal or credit card. If you paid by credit, and do not include on harged. Also, unlinks any amounts paid

mamed king partity) builless than \$39 664 (\$30 666 if mamed bing partity) your

34.692 or more 34.660

28888

ine 66 the convenience fee you were

If you filed Form 4868 to get an automata.

Amount Paid With Request

Line 66

condition given in that TIP

for Extension To File

# ines 70b Through 70d

### Receive your return in as few as 10 DIRECT DEPOSIT umple Safe Secure

days with IRS e-tile?

savings account at a bank or other faian, tal 70d of you thown on line 70s into your checking or age firm, or credit union) instead of sending wart us to directly deposit the amount nstatton (such as a mutual fund, broker Complete lines 70th through you a chack

really deposited into your account, draw a line dwough the boxes on lines 70h and Note. If you do not want your refund di टु

# Why Use Direct Deposit?

• You get your refund fast —in halt the time as paper filers if you e-file.

Payment is more secure—there is no

check to get lost

· More convenient. No trap to the bank to deposit your check.

 Saves tax dollars. A refund by direct leposit costs less than a check

You can check with your finan cial institution to make sure cepted and to get the correct d account numbers. The IRS is your direct deposit will be ac routing and secount numbers 

If you file a jourt return and fill in lines 70b through 70st you are appointing your spouse as an agent to receive the refund the wrong account information.

not responsible for a lost refund if you enter

# This appointment cannot be changed later Line 70b

The country number must be time digits. The first two digits must be 01 through 1.2 stead. On the sample check on page 57, the posit will be rejected and a check sent in or 21 through 32, Otherwise, the direct de routing number to 250250025

Your check may state that it is payable through a farancial institution different mmber on that the k. Instead, contact your mg account. It so, the mot use the routing financial institution for the correct routing number to enter on line 70%. from the one at which you have your check

### Jine 70d

The account number can be up to 17 char acters (both numbers and letters) for lude

K

Need more information or forms? See page 7.

with Form 2658 or 2350

This broad you are lighted up fronthe elections is least \$33 not to less than \$32 hy. you could be the could be than the could

This amount you are eaching uplicant to wind show in base \$19 pile (\$3) region. Sooks is \$1. Uthories as you carrol the the code.

Form 1040 — Lunes 70b Through 72

# Some financial institutions will

count. If the direct deposit is not allow a joint refund to be deposited into an individual ac-

rejected, a chack will be sent instead. The IRS is not responsible if a financial instituion rejects a direct deposit.

#### Applied to Your 2004 **Estimated Tax** ine 71

overpayment on line 69 you want applied to your 2004 estimated tax. We will apply Errer on line 71 the amount, if any, of the this amount to your account unless you attach a statement requesting us to apply it to your spouse's account. Include your spouse's social security number in the at ax hed statement.



of the amount overpaid to your 2004 estimated tax cannot be This election to apply part or all changed later.

# Amount You Owe

schedule your payment for withfawal from your checking of savings account on a forture date up to and including April 15, 2004. IRS e-file also provides proof of retional payment option Electronic Funds Withdrawal. This option allows you to file your return early and TRS cific offers an addiSample Check-Lines 70b Through 70d

| 1234                                                                            | PALARZ<br>To not in: block<br>the clock tourber                                                  |
|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| W. S.                                                                           | Auring Account number number (inc 70th)                                                          |
| JEFFECY MAPLE SIZANNE MAPLE 123 Fear Lase Anglese, VA 20000 BAY TO THE OXDES OF | Arribas va. 2000 (fine 70th)  Re  1. (\$5.02.500.2.3) (\$0.200.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0 |

Note. The routing and account numbers may be in different places on your check.

bols. Enter the number from left to night and leave any unused boxes blank. On the sample check below, the account number is

syphens but omit spaces and special sym

20202086 Be sure not to include the check

# Line 72

# Amount You Owe



pay of line You do not have to 72 is under \$1.

either continue or cancel the transaction. fou can also find out what the fee will be by calling the provider's toll free automated customer service number or visiting the provider's website shown below. If you pay by credit card before filing your re-

> line 73 in the amount you enter on lare lix lade any estimated tax penalty

You can pay by check,

turn, please enter on page 1 of Form 1040 in the upper left corner the confirmation

number you were given at the end of the ransaction and the amount you charged

not including the convenience fee).

-888-PAY-10405M (1-888 729-1040)

Link2Gov Corporation

1-888-658-5465 (Customer Service)

www.PAY1040.com

credit card. Do not include any estimated tax payment for 2004 in your check, money order, or amount you charge. Instead, make To Pay by Check or Money Order. Make the estimated tax payment separately.

stach the payment to your return. Write 2003 Form 1046" and your name, address, filing a joint return, enter the SSN shown "United States Treasury" for the full amount due. Do not send cash. Do not daytime phone number, and social security number (SSN) on your payment. If you are your check or money order payable to the first on your tax return.

1-800-2PAY-TAX<sup>234</sup> (1-800-272-9829)

Official Payments Corporation

1.877-754-4413 (Custumer Servace)

www.officialpayments.com

To help process your payment, enter the example, do not enter "\$ XXX - " or

amount on the right ride of the check like this: \$XXX.XX. Do not use dashes or lines Then, please complete Form 1040-V 3

held from your pay by filing a

You may need to (a) axrease the amount of income tax with new Form W4 or (b) make es

following the marticulars on that form and return and payment. Although you do not

enclose it in the envelope with your tax have to use Form 1040-V, doing so allows us to process your payment more accurately and efficiently.

timated tax payments for 2004. See Income Tax Withholding and Estimated If you cannot pay the full amount shown on line 72 when you file, you may ask to make Fax Payments for 2004 on page 60 What if You Cannot Pay?

monthly installment payments. You may be charged interest and may be charged a late payment penalty on the tax tax as passible when you file. But before requesting an installment agreement, you have up to 60 months to pay However, you not paid by April 15, 3004, even if your request to pay in installments is granted est and penalty charges, pay as much of the You must also pay a fee. To limit the inter should consider other less coatly alterna nves, such as a bank loan. E m

to your request for installments within 30 To ask for an installment agreement, use Form 9465. You should recente a response days But if you file your return after March 31, it may take us longer to reply

Form 1040-Line 73

# Line 73

# **Estimated Tax Penalty**

You may owe this penalty if.

the website of either service provider listed venence fee will be charged by the service ing. Fees may vary between the providers. You will be told what the fee is during the transaction and you will have the option to

To pay by credit card, call toll free or visit below and follow the instructions. A conprovides based on the amount you are pay-

you a hill. We will not charge you interest

on the penalty if you pay by the date spect fied on the bill If your income varied dur

ing the year, the annualized income installment method may reduce the amount

and it is • Line 72 is at least \$1,000 and it is more than 10% of the tax shown on your

by any of the due dates. This is true even if You did not pay enough estimated tax you are due a refund

of your penalty. But you must file Form 2210 because the IRS carnot figure your penalty under this method. See the Instructions for Form 2210 for other sinuations in

which you may be able to lower your pen

ilty by filing Form 2210.

taxes. But if you entered an amount on Schedule H, line 7, include the total of that amount plus the amount on Form 1040, line 59. return" is the amount on line 60 minus the total of any amounts shown on lines 63 and 65 and Forms 88.28, 4137, 4136, 53.29 (Parts III, IV, V, VI, and VII only), and For most people, the "tax shown on your 8885 When figuring the amount on line 60, include the amount on line 59 only if line 61 is more than zero or you would owe the penalty even if you did not include those

9 Exception. You will not one the penalty if your 2002 tax retirm was for a tax year of 12 full months and either of the following

you were a U.S. ciuzen or residera for all of Ġ f. You had no tax hability for 2002

2. The total of lines 61, 62, and 64 on your 2003 return is at least as much as the tax liability shown on your 2002 return. Four estimated tax payments for 2003 must have been made on time and for the re-

If your 2002 adjusted gross in-

come was over \$150,000 (over \$75,000 if your 2003 filing stalines 61, 62, and 64 on your 2003 return is at least 110% of the tax liability shown on tus is married filing separately), your 2002 return. This rule does not apply tem 2 above applies only if the total to (armers and fishermen

# Figuring the Penalty

Respond to certain IRS notices about

math errors, offsets, and return preparation. You are not authorizing the designee to

scripts related to your return, upon request,

2

Receive copies of notices or tran

your refund or payment(s).

lithermen) to find out if you owe the pen-alty. If you do, you can use the form to Š you choose to figure the penalty yourself, see Form 2210 tot 2210-F for farmers and If the Exception above does not apply figure the amount.

penalty to any tax die and enter the total on line 72. If you are due a refund, subtract the penalty from the overpayment you show on line 69. Do not (iie Form 2210) with your return unless Form 2210 uxla, as deat you Errer the penalty on lase 73 Add the must do so Instead, keep it for your rec-

tion before a ends, see Pub. 947.

Need more information or forms? See page 7.

return. This is April 15, 2005, for most people. If you wish to revoke the authoriza

gard to extensions; for filing your 2004 tax

The authorization will automatically end no later than the due date (without re-

cated, if you want to, you can leave line 73 blank and the IRS will figure the penalty and send Because Form 2210 is compli

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. If you spouse cannot sign the return, see Pub. 501. Be sure to date your return and enter your occupationes). If you have someone prepare your return, you are still responsible for the correctness of the return. If you

# Child's Return

# Daytime Phone Number

If you want to allow a friend, family mem

Third Party Designee

your return, such as the earned moome credit, credit for child and dependent care expenses, etc. By answering our questions over the phone, we may be able to continue processing your return without mailing you a letter. If you are filing a joint return, you may enter either your or your spouse's daytime phone number. ber, or any other person you choose to discuss your 2003 ax teams with the IRS, check the "Yes" box in the "Thad Party any five numbers the designee chooses as it with the IRS, just enter "Preparer" in the space for the designer's name. You do not have to provide the other information requested. preparer who signed your return to discuss the designee's name, phone number, and his or her personal identification number (PIN). But if you want to allow the paid Designee" area of your return. Also, errea

# Paid Preparer Must Sign four Return

you should not sign your return.

A PIN is any combination of five mumbers you choose except five zeros. If you use a PIN these is nothing to sign and nothing to multi-not even your Forms W-2 for more details on the Self-Selett PIN neutral, visit wowairs goverfile and click on "TRS e-file for Infordual Taxapevers."

prompted to enter your adjusted gross in-come AGG) from your orapinally filed 3002 behavior from your orapinally filed ble Do not use your AGI from an amended return (Form (ABX)). AGI is the anount shown our your XOZ Form (040), line 35. To verify your adentity, you will be

# ign Your Return

are films a point return as a surving spouse, see Death of a Taxpayer on page 61.

If your child cannot sign the return, either parent may sign the child's rame in the space provided. Then, add 'By (your signature), parent for mirror child.

help speed the processing of your return. We may have questions about items on Providing your daytime phone oumber may

Generally, anyone you pay to prepare your temm must sign it in the space provided. The prepare must give you a copy of the return for your records. Someone who prepares your return but does not charge prepares your return but does not charge.

dorrizing the IRS to call the designee to the processing of your return. You are also · Give the IRS any information that is Call the IRS for information about the processing of your return or the status of

your spouse if filing a joint return, are au-

greater any questions that may arise chuing

authorizing the designer to:

missing from your redum.

If you check the "Yes" box, you, and

### Electronic Return Signatures!

Greate your own personal alentification number (PIN) and file a paperless return you are married films jointly, you and your spouse will each need to create a PIN and electronically or use a tax professional. If enter these PINs as your electronic signa

ity), or otherwise represent you before the IRS. If you want to expand the designee's authorization, see Pub. 947.

there the hiding any additional tax habil-

receive any refund check, bind you to any

. 57

do not have your 3002 prount tax return, all the BRS at 1900 22-1464 to get a free trans ripe of your account. You will also be prompted to errer your date of both 100 H). Make sue your 100 B is accurate and matches the information corrected with the Form 1040A, June 21, Form 1040FZ, June 4, or on the TeleFife Tax Royard, June 1 Hyou Social Security Administration by check ing your armual Social Society Statement

You cannot sign your return electronically if you are a first time files under age 10 at the end of 2003 or if you are

filing Form 3145, 3468 (if atta hunents are required), 5713, 8203 (if Section B is com-pleted), 8332, or 8865.

If you use a paid preparet, ask to your return electronically?

# **Assemble Your Return**

Assemble any schedules and forms behind Form 1040 in order of the "Attachment Se

quence No." shown in the upper right cor-rect of the whether of term. If you have supporting statements, range them in the same order as the whether or forms they appear and that them had 20 med stuch correspondent or other mens mises in quited to do so. Attach a copy of Pormes W. W. W. G. and J. We out form to Howas W. W. W. G. and J. We had form to form 1049. Also attach Formus? 1199-R to the from of Form 1040 if tax was wathheld

# nformation General

# How To Avoid Common Mistakes

Mistakes may delay your refund or tesult in matrices being sent to you

I. Make sure you emered the correct man salks will be uniformed SSN for each dependent you claim on line to. Chek that each dependent's name and SSN spaces with its often sex sid security card. Abo, make sure you chek the box in colomn 44 of the Ke for each dependent under sex 17 who reals a qualifying child for the child tex creds.

2. Onck your math, especially for the full Lix ordal, carred aroune credit GL, taxabe sorial security benefits total in come, fermined clocks once or randral aroune, fermined clocks once or randral shorts not established or exemptions, taxable in come, and tax, belief a former as withheld, and refund or amount you owe.

3. If you are taking the child fax credit on additional child fax child makes sure you erfored any advance child fax credit payment you received thefore offsets in 2030 on the 2 of your Child Tax Cealit Worksheet. Do not enter your advance payment anywhere on your tax return.

4 Be sure you use the correct method to figure your tax. See the instructions for line 41 that begin on page 36.

S. Be stree to order you SSN in the spece provided an page 16 from 1600. If you are married filling a joint or separate forting a joint or separate forting. Bo order your spouse's SSN Be stree to order your SSN in the space react to your rame. Check that you SSN agrees with your seal fecturing out.

6. Make any your rame int address are correct on the peel off label. If not, cared the correct information If you delibate get a peel off label, enter your (and your get) space is trained the same order as shown on your last return. Check that your rame agrees with your sex all socurity and

7 If you are taking the standard deduc-from and your checked any box on lare. So, or 30b or you for your greate if filing joinly) can be daimed as a dependent on someone else is 2003 return, see page 34 to be sure you entered the correct amount on lare 57.

8 If you received capital gain distributions by teach for teach the Kerberline.

B. make sure you check the box on lare.

13a. Also make sure you entered any post May 5 capital gean distributions on lare. 13b.

9 If you are taking the EIC, be sure you used the correct column of the EIC Table for your filing status and the number of chikhen you have.

11. Attach your Formish W-2 and other required forms and schedules. Put all forms and schedules in the proper reder. See An-remble Your Return on page 59. Remember to sign and date Form 10-10 and enter your excupation(s)

12. If you owe tax and are paying by check or money order, he sure to in link all the repured information on your payment. See the instructions for link 72 on page 57 for details.

# What Are Your Rights a Taxpayer?

You have the right to be treated lartly, pro-clessorally, tomethy, and contractify by RS employees, Our goal at the RS is to proved; your trainers on during weath have the highest confidence in the areagney, edit ciercy, and famers of our tax system. To ensure that you always reveree and treat ment, you always reveree and treat ment, you always reveree and treat ingits you have a teach stop of the tax pro-cess. For deaths, we Pub. 1.

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Gift To Reduce the How Do You Make

Public Debt?

# nnocent Spouse

You may qualify for relief from liability for star on a point relatinf (in labere is an unital statement of tax because your spouse out the forement of chamfor life obstudents of cooling, (b) you are drowed, separated, or no longer living with your prouge, or (c) given all the fate and circumstances, if would not be first to hold you liable for the tax. See Form 8857 or Pult 971 for maxed tails.

#### Payments for 2004 Withholding and Estimated Tax ncome Tax

overpaid is large, you may want to fife a rew Form W-4 with your employer to change the amount of income tax withheld from your 2004 pay For estatis on how to complete Form W-4, see Pub 919. If the amount you one or the amount you

In general, you the not have to make estimated tax payments if you expect that you. 2004 Form [1000 will show a tax re fund or a tax belinne due the IRS of less than \$1,000 If your total entimated as in falling any broachied employment taxes a florative monimum any 100, MM is \$1,000 or uses, see Form 1040-ES Is Itax a worksheet you can use to see if you have to make estimated as payments. For more deatils, see Pub. 5(6)

#### If not certain deductions and credits may be reduced or disallowed, your refund may Forms Agree With Your Do Both the Name and Social Security Card? SSN on Your Tax

be delayed, and you may not receive credit for your sea, als earning carmings. It your Form We, Form 1999, or celeritate, do no ment downs an invarient SSN or name, no tify your employer of the form issuing agent as seed a spousible to made pure your entings are received by waying a sea all sea info record. If the name of SSN or your social security card is morrect, call the Secial Security and a morrect, call the Secial Security and a morrect, call the Secial 1860-772-1213.

# If you with to do not make a cheek payable to "Barrau of the Phile Peder" You can send a too Barrau of the Phile Deby. De partners G. P.O. Box. 2188, Parkerdaug, W.V. 20100-2188. Or you are not make the cheek with your income for return when you like. Do not shall you getto any tax you may one. See page 57 for cleanls on how to pay any tax you over. 8

# You may be able to deduct thus gift on your 2004 tax return.

# How Long Should Records Be Kept?

you move after you file, always notify a IRS of you new address. To do this, a Form 8812

2 2

Address Change

Keep a copy of your tax return, worksheets you used, and arcorde of all terms uppearing on a count as Forms W-2 and 1000 until the statute of limitations runs out for dual action. Usually, this is your from the date the return was the or filed, or 2 years from the date the return was the or filed, or 2 years from the enter the tax was paid, which were it itser. You should keep some records itser. You should keep some records free house they are needed to figure the bars of the organ for replacement property for more deaths.

# Amended Return

File Form 1040% to change a return you used so the Greenally, Serio (Body must be filed warhin 3 years after the date the original return was filed, or width 2 years after the date the the way pail, whichever is bird by the but was pail, whichever is bird but you are played, ally or men that which to manage your financial if him. See Pub. 856 for details

Man Sept. fature formal formal

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28.5

200

Sample Table

Your tax lo-1084 3,434 3.2. 91 3,441 3,231 3,443 3,230 

\* = 32

8888 8888

#### Copy of Your Return, Veed a ă

If you need a copy of your tax return, use Form 4506. If you want a free printed copy of your account, call us. See page 13 for the number

#### a Taxpayer ₹ Death o

return for that sarpyer. A personal repre-sentative can be necessarious, alteriativa, or anyone who is includge of the decreased rar-pyer did not have to file a return but had any supplied, a return must be filed to get a reduct. The person who files the return may stare. We ECEASED, the decreased supplier name, and the date of death strong the return files informa-tion is not provided, it may delay the processing of the return fittis informa-tion is not provided, it may delay the processing of the return fittis informa-If a taxpayer died before filing a return for 2003, the taxpayer's spouse or personal representative may have to file and sign a

If your epouse duel in 2003 and you did not remary as 2003, or if your spouse duel in 2004 before filings a return for 2003, you can file a joint return. A plaint return flouds show your spouse's 2003 moone before death and your abouse for all of 2003, Exter Tillings as surviving spouse' in the acce, where you sign the return. If someone else in the possonal representative, he or she must also sign.

The surviving spouse or personal representative should promptly notely in Justice of income, are being lumacind institution of the taxpoper's scelat. This will ensure the proper reporting of income named by the taxpoper's estate on heirs. A because taxpoper's estate on heirs. A because taxpoper's estate on heirs. A because taxpoper's estate is with murber should not be used for tax years after the year of death, except for estate tax return purposes.

# Claiming a Refund for a Deceased Taxpayer

If you are filing a joint centur as a surviving spouse, you only need to file the tax return to claim the return. If you are a count appointed representative, like the return and attach a copy of the centure that shows your appointment. All other files request not the deceased trappaye's reform and the there are that the return and stuck forms 1810 must file the return and stuck forms 1810.

For more details, use TeleTax topic 356 or page 11) or see Pub. 559

# Parent of a Kidnapped

Pub. 1614 his large-pent copies of Form 1000, Schedules A, B. D. E. ElC, and R. and Form 1000. V and 8812, and their tu-stuctions. You can use the large-pure forms and orbitables as workbreats to fig-ure your tas, buyou cannot file them. You easy for the 1614 by phone or mail. See pages 7 and 15. The parent of a child who is presumed by the enforcement authorizes to have been kickings of by someone who is not a family member may be the to take the child into secount neteromining his of the the child into the head of hausehold or qualifying for the head of hausehold or qualifying with which the new promotine credit (EEC). For deaths, use Teel as topic 357 (see page 11) or see Pub 591 (Pub. 596 for the EEC)

# Other Ways To Get

ber Braille materials are available at liken-ies that have special services for people with disabilities

# Send or Email Your Written Tax Questions to the IRS

You should get an answer in about 30 days, if you do nothwe the mailing address, call as See page 13 for the number 0 or enail your questions to us through the IRS webige in a wown arragovihide and click on Tax Law Questions. Do not sent questions with your return.

You do not have to figure the amount of any pracest or penalties you may one. Because figuring these amounts can be complicated, we will do it for you if you want. We will send you a build for may amount due.

nterest and Penalties

# Free Help With Your Return

If you include interest or penalties other than the ceiminal of a spenalty with your payment, identify and enter the amount in the bottom margin of Form 1000, page 2. Do not in tube interest or penalties (other than the estimated tax penalties (other than the estimated tax penalties) in the amount you over on fare 12. Interest Free help in preparing your return is avail-teers. The Volunteer Into one. Tax Assirance (VIIIA) program in designed to help low-arome taxpayers and the Tax Counseling for the Eddry ITCE program is designed to assist taxpayers and the Tax older with their tax returns. Some levations often free electronic filing and all volun-teers will let you thow about the credita-tion for the tax returns. Some levations of the free electronic filing and all volun-teers will let you thow about the credital teers will let you thow about the credital film. For details, call the See page 13 for come tax pricking in the mail take a with one tax pricking in the mail take a with one to specify by both take a copy of your Korne W.Z and 1099 for 2003, any other information about your 2003 in come ber (or individual taxpayer identification ber (or individual taxpayer identification and yourself. Or to find the newest AARP Tax Abde site, with AARP's website at 1888-E27-1669.

We will charge you interest on taxes not paid by the the dedite, even in accretion of time to file is granted. We will also charge you interest on peruthes imposed for faither of the insplicate, friend, substitution measurements, and substantial understanement of as, Interest is charged on the peruthy from the characteristics.

### Penalties

by the due distributing extensions, the penalty is margin of a mostly of or due to penalty of or due neurothoc for each merch or pan of a mostly your cetar is late, undersy ou have a reasonable explainment. If you want to you return. The penalty can be as much as 25% (more more than 60 days late, the maintening more chair (6) days late, the maintening may will be \$100 or the amount of my Late Fulling. If you do not file your return tax you owe, whichever is smaller You can get the eto-face help solving tax powch me servey burines day an IRST Tax, payer Assistance Centers. An employed can explain IRS tentes, request adjustments to your secount, or help you set up a pay-ture Center for an apointment. To find the number, go to wave in gov or look in the phone book under United States Gov-ernment, Internal Revenue Serves.

**Everyday Tax Solutions** 

Late Payment of Tax. If you pay your race that the permits remainly hoof the of the urquid amount for each meeth or part of a month det art in any and. The permity can be as much as 25% of the urquid amount, it applies to any urquid tax on the return. This perculty is in addition to interest charges on the payment.

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If you subscribe to an online service, about online filing or tax information.

Online Services

Large-Print Forms and

instructions

penalties, the list imposes a penalty of \$200 for flight a frivedour team. A frico has return is one that does not contain in 6 smarker andartatibly invented tax be cause you take a frivedous position or de-sire to deliy or interfere with the tax laws. This recludes a feet out and a fair-than the cause of the cause of the pro-Frivolvas Return. In addition to any other nois no/ Other Other penulties can be imposed for applicacy, and fraud. Criminal penulties may be imposed for willful father to file, tax eva encount of ending a false statement. See Prob. 17 for details on some of these penulses.

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Telephons help is available using TTY/ TDD equipment. See page 13 for the rum

Heip for People With Disabilities

# Fax Table

2222 2222 Rempte Mt. and Mt. Brown are filting a point exten. Then market some con he on of Ferm (1904 in \$25.300 Faz, they find the \$5.300-25.300 income the Next May find any filting young when the solution for merch of filting young when the solution. The aim and above where the solution for the \$5.300 Faz is the two more the solution for the \$5.300 Faz is the two amount they should refer so line 41 of their Ferm [140]. the if your texable income is less than \$100,000. If \$100,000 or more, use the Tax Bate Schedules.

|             |                      |              |                          |                                |                                  |                   | ſ,         |          | l                           | l                                    |            |                 |                          |            |                            | l                                       |                        |
|-------------|----------------------|--------------|--------------------------|--------------------------------|----------------------------------|-------------------|------------|----------|-----------------------------|--------------------------------------|------------|-----------------|--------------------------|------------|----------------------------|-----------------------------------------|------------------------|
| (arcome) le | ļ                    |              | And you                  | 3                              |                                  | etdera)           | <u> </u>   |          | And you are                 | ja<br>J                              |            | The second      | 3 • 2                    |            | And you                    |                                         |                        |
| ₹ 5         | Bu⊈<br>less<br>Prant | Sroje        | Marned<br>tare)<br>kanth | Mamed<br>ting<br>sepa<br>rates | He NS<br>of 3<br>0-425e-<br>nois | 2 P               | 38£        | Seyle    | Warmed<br>filling<br>ranfly | fylamed<br>fylamed<br>sepa<br>ratesy | Feet State | 1 (8)<br>20 (8) | Port<br>Section          | ar Curs    | Mame 1<br>Oling<br>Ioe fly | Married<br>filing<br>sepa-<br>rates     | Head<br>of a<br>nouse- |
|             |                      |              | Your                     | # P                            | _                                |                   |            |          | Your ta                     | - j                                  |            |                 |                          | •          | Our Ba                     |                                         |                        |
| ••          | •                    | с.           | 01                       | 0                              |                                  | 88                | 38         | 5.5      | 5.5                         | <u> </u>                             | £ 5        | 822             | 27.28                    | 77.        | 271                        | 77                                      | 271                    |
| o 12        | 2 %                  | - <4         | - "                      | - ~                            | - 61                             | 8                 | 8,5        | 25.5     | 138                         | <u> </u>                             | 35         | 12.             | 125                      | 27.5       | 2.6                        | 176                                     | 276                    |
| 88          | 8 %                  | 40           | ₹ €                      | <b>→</b> 100                   | **                               | 8                 | 8          | 3 3      | 5 5                         | 3 =                                  | 141        | 8               | 28.5                     | 281        | 281                        | 38                                      | 281                    |
| 2           | 8                    |              | 6                        | · Gi                           | œ                                | 95                | 9          | 7 5      | ¥ 5                         | <b>3</b> 5                           | 3 3        | 283             | 7,860                    | 284        | 28.                        | Z 8                                     | 200                    |
| 8           | 20 5                 | = ;          | =:                       | Ξ;                             | =:                               | 1,476             | 9          | 5 5      | 2 2                         | 2                                    | 149        | 2876            | 288<br>788<br>788<br>788 | 283        | 386                        | £ &                                     | 88                     |
| 65          | 2 2 2                | - C          | <b>=</b> 2:              | 9                              | 9                                | 85                | 928        | 151      | 151                         | 151                                  | 151        | 88              | 88                       | 281        | 291                        | Σ                                       | 25                     |
| 9,4         | 8 8                  | 5            | 2 5                      | 21 6                           | 2 :                              | 3                 | 1,676      | 5.0      | 156                         | . £                                  | 5.5        | 200             | 202                      | 983        | 3 %<br>3 %                 | ð X                                     | 8.<br>8.               |
| 88          | 38                   | इ.स.<br>इ.स. | 5.F.                     | 2.5                            | Σ.Σ.                             | 9,6               | 8 5        | 651      | 159                         | 2                                    | 159        | 20%             | 8                        | 283        | 588                        | £                                       | 38                     |
| <b>8</b> 2  | É                    | 9 6.<br>2 6. | ළඳ                       | 28                             | 828                              | 8                 | 3          | Z        | 4                           | 2                                    | 2          | ဂ               | 8                        |            |                            |                                         |                        |
| 8           | 3                    | E.           | ъ.                       | 5.                             | 5.                               | 9.5               | 1,00       | 22       | 168<br>169                  | <u> </u>                             | 33         | 3000            |                          | 303        | 303                        | £ 3                                     | 200                    |
| 88          | 3,6                  | द∺           | 38                       | £ %                            | 3,8                              | 8                 | 1,726      | Ę.       |                             | 5                                    | Ξ:         | 98              | აც.<br>38                | 313        | 313                        | 25                                      | 313<br>313             |
| 376         | 8 3                  | 38           | <b>a</b> :               | 35                             | 98 :                             | 2.5               | 2,5        | 176      | 176                         | 2.2                                  | 176        | 8 5             |                          | 318        | 318                        | 200                                     | 318                    |
| 35          | 99                   | - 7          | 7 3                      |                                | 4.3                              | 1,779             | 900        | 179      | 178                         | 179                                  | 179        | 328             | 9,0                      | 358        | 328                        | 22                                      | 2,2                    |
| 8           | 2                    | 9            | \$                       | 2                              | \$                               | 88                | 88         | E 2      | ĕ ₹                         | <u>~</u> <u>~</u>                    | <u> </u>   | 86              | 8                        | 333        | 233                        | 38                                      | 88                     |
| Ę           | 3 5                  | 9 4          | 2 2                      | 4 2                            | ₽ 5                              | 8                 | 8          | 186      | 198                         | 888                                  | 186        | 3 400           | 3 68                     | 34.5       | 343                        | 2 3                                     | 343                    |
| 8           | 8                    | 3.           | 3                        | Z                              | 72                               | 8                 | 3 5        | 60.      | 101                         | 8 5                                  | 8 6        | 8               | 8                        | 346        | <b>3</b>                   | 3                                       | 348                    |
| 92          | 88                   | 10 m         | 88                       | 9 6                            | 5.6                              | 8                 | 8          | 3        | 2                           | 3.                                   | 8          | 3,600           | 98                       | 358        | 350                        | 2 %                                     | 28                     |
| 8           | 20                   | 3            | - 5                      |                                | 5                                | 8.5               | 2002       | 96 1     | 196                         | <u> </u>                             | 98         | 3000            | 3,660                    | 363        | 363                        | 8                                       | 363                    |
| 89          | 926                  | J S          | 3 £                      | 33                             | 3 3                              | 2                 | 000        |          |                             |                                      |            | 38              | ۶.<br>ا                  | 373        | 325                        | 8 2                                     | 373                    |
| 919         | 8                    | 63           | 8                        | 3                              | 33                               | ٤                 | 8          | .00      | 8                           | Š                                    | Ę          | 3,760           | 3,800                    | 37B        | 378                        | 378                                     | 318                    |
| 81          | 88                   | 5.5          | 22                       | 7.7                            | 2.2                              | 85.               | 200        | 5.5      | રે કે                       | 5.5                                  | 5,5        | 3,800           | 960                      | 383        | 983                        | 8                                       | 98.89                  |
| 18          | 22                   | 22           | 2                        | 3.                             | (2)                              | 5,6<br>3,6<br>3,7 | 2,00       | 206      | ž.                          | 88                                   | 206        | 88              | 3                        | 383        | 383                        | Z.                                      | 288                    |
| 2 8         | 8 8                  | F. 0         | 2 2                      | F 6                            | 2 3                              | 8                 | 213        | E        | 12                          | 241                                  | 211        | 3,000           | 3 6                      | 388        | 285                        | 8                                       | 3.6                    |
| 88          | 8                    | 6.0          | ā 3                      | 2                              | <b>.</b> 3                       | , c               | 2150       | 414      | , 2<br>2<br>2<br>3          | C4 C                                 | 214        | 4.              | 4,00                     |            |                            |                                         |                        |
| 000         | 88                   | 96           | <b>8</b> 8 8             | 989                            | 800                              | 2,178             | 2,200      | 5        | ž,                          | <u>0</u>                             | 213        | 8               | 90,                      | 403        | 2                          | \$                                      | \$                     |
| 8           | 8                    | 6 5          | 3 2                      | 6 6                            | 5 5                              | 220               | 222        | 107      | 222                         | ង្គ                                  | 221        | 95              | 38                       | 413        | 2 2                        | \$ <del>-</del>                         | ±<br>8 €<br>8 €        |
| 88          | 8                    | # 00 0       | 3.8                      | <b>8</b> 8                     | 8 8                              | 2.200             | 2,276      | Ca<br>Ca | 2                           | 5.29                                 | 226        | 8               | 8                        | 418        | 9 9                        | 19                                      | 9 :                    |
| 929         | 8                    | 2 00         | 8.8                      | മ<br>മ                         | 8 8                              | 2.276             | 3,20       | 3 8      | 2 2                         | n z                                  | 422        | 33              | 98                       | 282        | 38                         | 252                                     | 2 2                    |
| 8           | <u>ا</u>             |              |                          |                                | l                                | R.                | 38         | ā        | ž                           | 55                                   | 2          | 86              | 88                       | 233        | £ 4                        | 38                                      | Z 2                    |
| 2           | 3                    |              |                          |                                | İ                                | 23.6              | 8          | 33       | 38                          | SS<br>SS                             | 238        | 4               | 9                        | 4          | 443                        | 4                                       | 443                    |
| 88          | 88                   | 22           | ξĢ                       | <u> </u>                       | ē 2                              | 88                | 2,5        | 7, 3     | 2.5                         | ξ.                                   | 241        | 3               | 38                       | 553        | 45.9                       | £ £                                     | 448<br>453             |
| 90          | 0.0                  | 90           | 9                        | 106                            | 199                              | 2,5<br>8          | 3.5        | 7 1 2    | 1 8<br>2 8<br>3 8           | 13                                   | 246        | 4,660           | 900                      | 458        | 458                        | 448                                     | \$3                    |
| 9 6         | 3 3                  | 9:           | \$                       | 5                              | 2                                | 2,475             | 9,         | 94       | 38                          | <u> </u>                             | 249        | 88              | 88                       | 5 5<br>8 8 | 25                         | 73                                      | £ £                    |
| 889         | 8                    | ==:          | EE                       | EE:                            | = = :                            | 88                | 223        | 555      | 28                          | 525                                  | 55.5       | 85              | 58                       |            | 47.4                       | 24.3                                    | 25.3                   |
| 32.         | 8                    | 2.5          | 2 5                      | 2 40                           | 2 =                              | 2,58              | 260        | 256      | 88                          | 88                                   | 258        | 8               | 8                        | 9          | 483                        | 483                                     | £83                    |
| 1,200       | 2                    | 171          | 7                        | 121                            | 121                              | 200               | 2626       | 19.      | Ę                           | 561                                  | Ę          | 98              | 8                        | 893        | 488                        | 꽃 :                                     | 8                      |
| 88          | 2,5                  | 25           | 28                       | 124                            | 5.5                              | 2,00              | 2,660      | 2,3      | Z,                          | 3.9                                  | £ %        | 38              | 8                        | 987        | 7 68<br>7 7                | 7 F F F F F F F F F F F F F F F F F F F | 4 4<br>5 8             |
| 1,276       | 90                   | 123          | 2                        | 128                            | 128                              | 2,676             | , 2<br>, 8 | 32       | 300                         | 8                                    | 32         |                 | ]                        |            | Contra                     | Conditions on page                      | (SA 666)               |
|             |                      |              |                          |                                |                                  |                   |            |          |                             |                                      | 1          | ŀ               |                          | l          |                            |                                         |                        |

This column must also be used by a qualifying widow(er)

| If tine 40<br>(taxable                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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| 8883                                                            | 8888                             | 25 E E E E E E E E E E E E E E E E E E E | 703<br>713                         | EE25                                    | 703                                                                | 5555<br>8855                                                            | 00.00<br>00.00<br>00.00<br>00.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         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| 2222                                                            | 8988                             | 7.45                                     | 2222                               | 3538                                    | 723                                                                | 2555<br>2888<br>8888                                                    | 2<br>2<br>2<br>2<br>2<br>2<br>2<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3<br>3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         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| 8888                                                            | 8888                             | 764<br>777<br>779<br>786                 | 743<br>748<br>753<br>759           | \$55.6<br>\$55.6                        | 743<br>753<br>758                                                  | 5555<br>5555                                                            | 0,000<br>0,000<br>0,000<br>0,000<br>0,000<br>0,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       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| 9868                                                            | 3888                             | 809<br>816                               | 763<br>768<br>773                  | 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 | 768<br>773<br>778                                                  |                                                                         | 10,860<br>10,700<br>10,760<br>10,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     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                     | 2554                            | 1,583<br>1,583<br>1,589                                                                 |
| This e.                                                         | (run)                            | mich sten                                | 10000                              | 1                                       | Carshithan.                                                        | 4.4                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| 8888<br>8888                                                         | 2222<br>2222<br>22223<br>22223                | 592Z                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 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| 8888<br>8888<br>8888                                                 | 8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,8,        | 5,179<br>5,179<br>5,191<br>5,204                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 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| 8888                                                                 | 33,880<br>33,900<br>34,000                    | 5.29<br>5.23<br>5.304<br>5.304                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 4.389<br>4.389<br>4.389                                                                                                                               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| 8888<br>8888<br>8888                                                 | 8888<br>8888<br>8888                          | 5,365,<br>5,379<br>5,391<br>5,404                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 2<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1<br>1                                                      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| 8388<br>7777                                                         | 34,560                                        | A 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 45.47.4<br>48.6<br>48.6                                                                                                                               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          | 6179<br>6179<br>6204                      | 4 921<br>4 929<br>4 936                                       | 6 158<br>6 178<br>6 191<br>6 204        | 2.52<br>2.52<br>2.53<br>3.53<br>5.53<br>5.53<br>5.53<br>5.53                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| 8888<br>8888<br>8888                                                 | 8888<br>8888                                  | 5.4%<br>5.481<br>5.481<br>5.544                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 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                                                                                                                | Sangle Warned Heng Frankly Your ta                                                       | Mamusi Hwadi<br>Yang of a<br>Supal- house-<br>rately hold | An Bud<br>Loss train                                                                   | Srade Mamed<br>Intra<br>Indit                                             | Mamud<br>Mina<br>Sepa-<br>rates         | Head<br>of a<br>Middle                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| 44.800<br>44.800<br>44.400                                                 | 21113<br>8898<br>8898<br>8898          | \$255<br>800<br>800<br>800<br>800<br>800<br>800<br>800<br>800<br>800<br>8 | 25.88                                                                 | 7.266  | 6151                             | 2444<br>00004<br>00000                                                            | 1114<br>5080<br>8080                                                      | 8 029<br>8 029<br>8 041<br>8 054                             | 6.024<br>6.033<br>6.046                                                                                                                                                                                                                                                                                                                                                                                                                                                           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| 22,24<br>800,24<br>200,05<br>22,24                                         | 8888                                   | 316 55                                                                    | 8558                                                                  | 7 336  | 6.214<br>6.214<br>6.226<br>6.236 | 8444<br>8888                                                                      | \$ \$ \$ \$<br>\$ 5 8 5                                                   | 8 091<br>8 091<br>8 104                                      | 6.054<br>6.061<br>6.068                                                                                                                                                                                                                                                                                                                                                                                                                                                           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|                                                             | 2222                                 | ====                              |                                                    | 5555                                 | 2,4<br>8,9<br>9,9<br>9,9<br>9,9<br>9,9<br>9,9<br>9,9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              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                                                                 |                                              | 14 073<br>14 087<br>14 101 | 10,876<br>10,889<br>10,901                                                     | 14 445                                             | 12.851<br>12.964<br>12.976           | 72,000<br>72,080<br>72,100<br>72,160                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         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                                                                 | 8888                                         | 14 143                     | 5555                                                                           | 473<br>487<br>501<br>515                           | 13.001<br>13.014<br>13.026           | 72.20<br>72.20<br>72.30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                             | 구근주의                                 | ====                              | 2,000,0                                            | 13.764<br>13.764<br>13.776           | 2, 2, 5, 5<br>8, 8, 6, 6<br>8, 8, 8, 8, 8<br>8, 8, 8, 8<br>8, 8, 8, 8<br>8, 8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 8<br>8, 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| 8888<br>8388                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 8888                                         |                            | 0.976<br>0.989<br>0.14<br>0.00<br>1.00<br>1.00<br>1.00<br>1.00<br>1.00<br>1.00 |                                                    | 13.051<br>13.054<br>13.076           | 22<br>22<br>23<br>25<br>25<br>25<br>25<br>25<br>25<br>25<br>25<br>25<br>25<br>25<br>25<br>25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 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Use only if your taxable macone iform 1040, line 40) is \$100,000 or more. The says use the Tax Table Eventhough your contrast use the Tax Rues Schechles are used for the tax tax and the factore is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

Tax Rate

Schedules

7,000 28,400 68,900 143,600 311,960 Enter on Form 1040, line 41 34,928,00 • 33% 90,514,50 + 35% 27 00,0078 3,910,00 · 25% 14,010.00 + 28% Schedule X—Use if your filing status is Single \$7,000 28,400 68,600 142,500 311,950 Put not If the amount on Form 1040, tine 40, is Cher— 28 400 68,800 7,000 143,500 311,950

Schedule Y-1-Use it your film; status is Married fling jointly or Qualifying widow(er)

14,000 56,800 114,650 174,700 311,850 of the amount over— Enter on Form 1040, Irre 41 36,096,50 + 33% 84,389,00 + 36% \$1,400,00 + 15% 7,820,00 + 26% 22,282,50 + 28% 114,650 174,700 311,950 But not \$14 000 56,800 If the amount on Form 1040, line 40, is Over— 14,000 56,800 114 650 174 700 311,950

Schedule Y-2—Use if your filing status is Married filing separately

| If the amount on |         | Enter on        |                 |
|------------------|---------|-----------------|-----------------|
| Form 1040, fine  |         | Form 1040,      | 5               |
| 40.15<br>Over    | But not | line 41         | amount<br>over1 |
| æ                | \$7,000 | <b>*01</b>      | 8               |
| 7 000            | 28,400  | \$700,00 + 16%  | 7,000           |
| 28 400           | 57,325  | 3,910,00 - 25%  | 28,400          |
| 57.325           | 87,350  | 11,141.25 + 28% | 87,326          |
| 87,350           | 155,975 | 19,548,25 + 33% | 87,350          |
| 155.975          | :       | 42,194,50 + 35% | 166,975         |

Schedule Z—Use if your filing status is Head of household

| If the amount on<br>Form 1040 line |                  | Enter on<br>Form 1040 | ;                         |
|------------------------------------|------------------|-----------------------|---------------------------|
| 40, IS<br>Cher                     | But not<br>over— | line 41               | of the<br>amount<br>over- |
| S                                  | \$10,000         | 704                   | 2                         |
| 10,000                             | 38,050           | \$1,000,00 + 15%      | 10,000                    |
| 38 050                             | 98,250           | 5,207.50 + 25%        | 38,060                    |
| 99.250                             | 159,100          | 20,257.60 • 28%       | 98,250                    |
| 159 100                            | 311950           | 37,296.50 • 33%       | 156,100                   |
| 311.950                            |                  | 47,738,00 + 36%       | 811,950                   |

- 74 -

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| (traceble    | <u>ا</u>                                           |                                                             | Andy                                 | you are                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       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| 30           | 28 zz.                                             | abus                                                        | Marned<br>History<br>Kentify<br>Your | Mumod<br>nitro<br>supo<br>rates<br>(alta)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     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| 8888<br>8888 | 8888<br>8558                                       | 21,353<br>21,367<br>21,381<br>21,385                        | 17 488                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| B B E E                              | 23 C71<br>23 C88<br>23 154<br>24 124                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | 20.201<br>20.214<br>20.226<br>20.239 |
| 8888         | 8888<br>8888                                       |                                                             | 5555<br>5655                         | 22.22.22<br>22.22.22<br>23.26.22<br>24.26.22<br>24.26.22<br>25.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26.22<br>26.26. | 19.501<br>19.514<br>18.526                                         | 8888                                                                                                  | 8888<br>8888            | ######################################                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 20.251<br>20.265<br>20.279           |
| 8888         |                                                    |                                                             | 17.478                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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                                                               | 89.88<br>55.85<br>50.85 | 22 33<br>23 33<br>24 34<br>24 34<br>34 34                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     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| 8888         | 8888<br>8588                                       | 23.52                                                       | 8888                                 | 22,279                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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38.38<br>38.38<br>50<br>50<br>50<br>50<br>50<br>50<br>50<br>50<br>50<br>50<br>50<br>50<br>50          | 8888<br>8588            | 212222<br>22222                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        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| 8888         | 8888                                               | 21.577<br>21.581<br>21.605<br>21.615                        | 2882                                 | 22.345<br>22.345<br>22.378<br>22.338                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| 9            | 8                                                  |                                                             |                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| 8888<br>8888 | 8.8.8.8<br>8.5.55                                  | 21 6.33<br>21 6.47<br>21 6.67<br>21 6.61<br>21 6.75         | 2222                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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                                                               | 8888<br>8888            | 22,473<br>22,487<br>22,501<br>22,501                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| 8888         | 8888<br>8888                                       | 21,703                                                      | 2222                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               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| 8888         | 8888<br>8888<br>8888                               | 21 857<br>21 87<br>21 885<br>21 889                         | 22.22<br>8888                        | 22.692<br>22.692<br>22.738<br>22.735                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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| 8888         | 99.49<br>99.49<br>99.49<br>99.49<br>99.49<br>99.49 | 21.913<br>21.927<br>21.927                                  | 17.88                                | 22,741<br>22,756<br>22,774                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    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| 8888<br>5555 | 5555                                               | 21 969<br>21 988<br>21 987<br>21 987                        | 8888                                 | 22 B07<br>22 B34<br>22 B46<br>23 B57                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          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|              | 5555                                               | 22222<br>2022<br>2022<br>2022<br>2022<br>2022<br>2022<br>20 | 2222                                 | 22,939<br>22,972<br>22,972                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    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income and Outlays. These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 2002.

Outdays

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Major Categories of Federal Income and Outlays for Fiscal Year 2002

Social security, Medicare, and other retirement

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Physical, framer, and community development 10% Law enforcement and general government 3%. Social programs 21% Excise, customs, estate, gal., and miscellaneous 1 Peraceral income tames 43 % moone traes Corporate Borrowing to cover deficit Social security, Medicare, and unemployment and other retire ners' taxes

O

of outlays were to equip, modernize, and pay our armed forces and to find other rational defense activities; about 2% were for veterans benefits and services, and about 1% were for international activi- National defence, veterans, and foreign affairs: About 17% ues, including military and economic assistance to foreign coun tives and the maintenance of U.S. embassies abroad

veterans, and foreign affairs 20%

Net inscreat on the debt

tation; and for elementary and secondary education and direct assistance to college students; job training; deposit matrance, com Physical, human, and community development: These out lays were for agriculture, natural resources; environment, transpor merce and housing credit, and community development, and space. energy, and general science programs.

card, food stamps, temporary assistance for needy families, supple mertal security morone, and refused programs, and TPs for health research and public health programs, usemployment compensation, assisted houring, and seculi services 4. Social programs: About 14% of total outlays were for Medi

In fiscal year 2002 (which began on October 1, 2001, and ended on September 30, 2002), Federal iscome was \$1.9 willion and outlays were \$2.1 willion, leaving a deficit of \$0.2 trillion.

tion are enacted

International postal code

Footnotes for Certain Federal Outlays

1 Social security, Meticare, and other retirement. These programs provide mome appear for the retired and disabled and medical care for the edderly

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On or before the first Monday in February of each year, the Presi-

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| <br>ž.                               | Schedule F             | Schedule 3<br>(1040A) | 2441  | 8582   | Pab 17   | Fub 1935 | Pub 596 |  |
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| <br>Shababa A3B<br>(968)             | S-tedule H             | 7290#01               | 941   | 3,48   | ni vid   | Pub 527  | Put 910 |  |
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| Schedule D. I.                       | ID40A                  | 9017                  | 625   | £439   | Pub 345  | Fub 554  | Pub 970 |  |
| Schedule B<br>c1040)                 | Rehadala 1<br>1 Tom As | 23 9.11               | 8233  | çom,   | Feb. 321 | Put 573  | Pub 572 |  |
| <br>Schedule SIC<br>(1960A. or 1948) | Schedule 2<br>(1040A)  | 0122                  | 6,623 | । থানু | EC 76    | Pub. 590 |         |  |

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2003 Instructions for Schedules A &

Department of the Treasury Internal Revenue Service

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We ask for tax return information to carry out the tax laws of the United States. We recold to to figure and collect the right amount of tax If you do not file a return, do not provide the

We try to create forms and methodical that can be easily understood. Often this is difficult to do because our tax, lawe are very complex. For The Time It Takes To Prepare Your Return

**Deductions** temized

# We Welcome Comments on Forms

If you have comment our eming the control of the time estimates thown below or suggest-

determine the amount of or to collect the tax you owe. We may shields eyou tax information to the Comparoller General of the United States to other persons as necessary to obtain information which we cannot get in any other way in order to

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tax information to Committees of Congress, Federal, rate, and local chist support agencies, and to other Federal agencies for the purporest of

determining entilement by benefitives the eligibility for and the rejayment of loans. We may also disclose this information to other countries: under a tax treaty, or to Federal and state agen-cies to enforce Federal noutax enmual laws and

Please keep this notice with your records. It may help you it we ask you for other informa-tion. If you have questions about the rules for filing and giving information, please call or visit 4ay Internal Revenue Service office

nstructions for

Schedule A,

Form 1040)

Use Schedule A (Form 1040) to figure your nemared deductions. In most cases, your Federal in one tax will be less if you take the larger of your nemared deductions or your standard deduction.

If you remize, you may deduct a part of your medical and dental expenses and un-tembured employee business expenses, and amounts you part for certain taxes, since-est, continuous, and mixediameous expenses. You may also deduct certain canaaty and theit thoses.

Do not include on Schedule A tems deducted elsewhere, such as on Form 1040 or Schedule C, C-EZ, E, or F

some people with income mostly from wager, filling in the forms in casy. For others who have bunnesses, pensions, stocks, retail income, or other investments, it is more difficult

to know for making these forms simpler, we would be known of the heapty to be through on the efficiency of the man only angested for any way and enter other man on the supplective of you are writer other. Tak Product Goodhamage Commutes, Western Area Denthuring Center, Ratchio Codeva, CA 2928,0001. Do not rend your estimates that stiffers it laberal, are the last leavent to this address it laberal, are the last leavent. are conflicted to the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the

 Ambulance service and other travel costs to get medical care. If you used your own car, you may claim what you spent for gas and oil to go to and from the place you received the care; or you may claim 12 cents a male. Add parking and tolls to the amount you claim under either method Note. Certain medical expenses pard out of a cleceased taxpayer's estate may be

for qualified long term care contracts (as defined in Pub. 502) depends on the age, at the end of 2003, of the person for whom the premiums were paid. See the following a eleceased taxpayer's estate may be claimed on the deceased taxpayer's final return. See Pub. 502 for details. Limit on Long-Term Care Premiums You May Deduct. The amount you may deduct

| F the person<br>was, at the end<br>of 2003, age | THEN the most you may deduct is |
|-------------------------------------------------|---------------------------------|
| 40 or under                                     | \$ 250                          |
| 41-50                                           | \$ 470                          |
| 51-60                                           | \$ 940                          |
| 61-70                                           | \$ 2,510                        |
| 71 or older                                     | \$ 3,130                        |

while away from home to receive medical care in a hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel. Do not deduct more than \$50 a night for each eligi- Lodging expenses (but not meals) be person

You cannot deduct usurance premiums paid with pretax dol-lars because the premains are not included in box 1 of your Form(s) W 2

 Acupun turists, chiropractors, den tuts, eye doctors, medical doctors, occupa-Prescription medicines or insulin.

tional therapists, osteopathic doctors, physical therapists, podiatusts, psychiatrists, psychoanalysts (medical care enly). and psychologists.

oratory services, insulin treatment, and whithyool baths your dactor undered. Medical examinations, X ray and lab

the employment taxes paid) If you paid someone to do both rursing and house Nursing help (including your stare of work, you may deduct only the cost of the runsing help.

 Hospital care (including meals and hodging), clinic costs, and lab fees

 Qualified lang-term care services (see The supplemental part of Mechane in surance (Medicare B) ŝ æ

that for details

A program to stop smoking and for prescription medicines to alleviate medine

 A weight loss program as treatment for a specific disease (including obesity) sub-hawai

diagnosed by a dector

 Mods al treatment at a center for drug afeelchairs, and guide dogs, including the tact leaves, hearing aids, brace, crutches, Medical aids such as eyeglasses, con cost of maintaining them or alcohol addiction.

Surgery to improve defective vision, such as laser eye surgery or radial ker

N No 24379L

¥

# Medical and Dental Expenses

You may deduct only the part of your medi-cal and dental expenses that exceeds 7.5% of the amount on Form 1040, line 35

penses that you may and may not deduct. It also explains when you may deduct capital expenses and special care expenses for dis-Pub. 502 dia usses the types of ex thed persons.



If you received a distribution from an MSA in 2003, see Pub-969 to figure your deduction.

### Dental Payments You May Examples of Medical and Deduct

The time acoded to complete and file Form 1640, for achedules, and accompanying worlubeza will vary depending on individual circumstances. The entimeted areasge times are.

To the extent you were not reimbursed, you may deduct what you paid for Insurance premiums for medical and

dental care, in holing premains for qualified long-term care contracts as defined in Pub. 50.2 But see Limit on Long-Term Care Premiums Vou May Deduct on this page. Reduce the assurance premiums by any self-employed health insurance dealth tion you classified on Form 1040. Into 29

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Note, If, during 2003, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA recipient, or Pension premiums by any amounts used to figure the health coverage tax credit See the instructions for line 1 on page A.2. must reduce your insurance Benefit Guaranty Corporation pension re-

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#### Dental Payments You May Examples of Medical and Not Deduct

 The basic cost of Moduate insurance Medicare At



entitled to axial security bene-fits, you may deduct premiums you voluntarily paid for Medi-If you were 65 or older but no care A coverage

The cost of day food

congenital abnormality, an injury from an a cubent of trainma, or a distinguing disease sary to improve a deformity related to a Cosmeta, surgery unless it was noces

Lile insurance or income protection

 The Medicare tax on your wages and ups or the Medicare tax paid as part of the self employment tax or household employ ment taxes Nursing care for a healthy baby. But you may be able to take a credit for the amount you paid. See the instructions for Form 1049, line 45.

Illegal operations or drugs.

Notprescription molecules (unlibding mouth gum and certain necesses).

Travel your doctor told you to take for

 Funeral, burnal, or cremation costs. rest or a change

### Line 1

### Medical and Dental Expenses

Errer the total of your modical and derital expenses (see page A. 1), after you reduce these expenses by any payments received from insurance or other sources. See Reimbursements below



ance premiums you paid for the short and short and short are developed by the short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short and short an Do not forget to un habe mour

 All dependents you claim on your re Yearself and your spouse

• Your cluld whom you do not claim as a dependent because of the rules explained in Pub. 501 for children of divorced or

State and local mome taxes withheld from your ralary, during 2003. Your Formers W. 2 will show those amounts. Former W. 2G. 1009 G. 1009 W. and 1099 MISC may also, show state and local local may also.

lackade on this line the state and local in

come taxes lated below

State and Local Income

 State and local income taxes paid in 2003 for a prior year, such as taxes paid with your 2002 state or local income tax

mome taxes withheld

 Any person you could have claumed as a dependent on your return if that person had not received \$3,050 or more of gross income or had not filed a jour return

your mother's support but may not claim her as a dependent less uses site reserved wages of \$5.050 in 2003. You may include on line I any medical and dental expenses you paid in 2003 for your mother Example, You provided over fialf

year medical or dental expenses, do not specificate by the symmetric but it you debated the expenses in the earlier year and the debatement of the earlier year and the debatement of tax, you must us lake the reinbursement at myone on Form 1940, lare 23. See Pub. 92 for details on how to figure the amount to include. Reliabursements If you insurance com-pany paid the provider directly for part of your expenses, and you paid only the amount that remained, include on fine 1 tal expenses you paid in 2003, reduce your 2003 expenses by this amount. If you re-ceived a reinfoursement in 2003 for prior only the amount you paid. If you received a reimbursement in 2003 for medical or den

Workmen's Compensation Fund

insurance premiums paid by an employer exproved health insurance plant caleters plant unless the premiums are included in box 1 of your fermiss W.2. Also, do not include any other medical and demai expenses paid by the plan unless the amount paid is no finded in box 1 of your Form(s) W. 2. Cafeteria Plans Do not malude on line 1

# axes You May Not Deduct **Taxes You Paid**

Federal moone and excise taxes

 Social security, Medicare, Federal un-employment (FUTA), and railroad retire ment (RRTA) taxes

Customs duties

• Federal estate and gift taxes. But we the mathetient for line 2, on page A.6.
• Cetum state and heal taxes, including general sides tax, tax on gasoline, can unspection less, assessments for sakwalks. or other improvements to your property, tax you paid for someone else, and he ense fees (manage, driver)s, dog. etc.)

Whose Medical and Dental Expenses Can You Include? You may include medical and dental bills you paid for

Line

eparated parents

· State or local income tax refund or Do not realise your deals, tion by any credit you expect to receive for 2003 or

Refund of, or credit for, prov year state and local income taxes you actually received in 2003. Instead, see the instru-tions for Form 1040, Jine 10.

# Line 6

# Real Estate Taxes

registration of your car. Part of the fee was based on the car's value and part was based on its weight. You may defluct only the part of the fee that was based on the car's value.

Example. You paid a yearly lee for the

charged on a yearly basis

Include taxes (state, h. al. or foreign) you paid on real estate you own that was not used for business, but only if the taxes are Also, the assessment must be made uni-formly on property throughout the commu-raty, and the proceeds must be used for general community or governmental put poses Pub. 530 explains the death tions based on the assessed value of the property homeowners may take

Do not include the following amounts on line 6.

line  $\S$  6, or  $\mathring{I}$ , let the type and amount of tax. Enter only one total on line  $\S$  linchule

If you had any deductible tax not listed

Other Taxes

ine 8

on this line income tax you paid to a foreign You may want to take a credit

POSSession POSSession

country or U.S.

lection, a \$5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than \$20 monthly charge per house for trach col Itemized charges for services to spe offer property or persons (for example, permitted under a fee al ordinance)

for the foreign tax instead of a deduction. See the instructions for Form RMO, line 44, for de-

TIP 5

> Charges for unprovements that tend to mercase the value of your property (for example, an assessment to build a new sub-walk). The cost of a property improvement ever, a charge is deductable if it is used only to manatain an existing public ferthly in service (for example, a charge to repair an is added to the basis of the property. How

In general, if you paid inferest in 2013 dist applies to any period after 2003, you may deduct only amounts that apply, for existing sub-walk, and any interest un jucked If your nortgage payments include your real estate taxes, you may deduct only the

in that charge)

If you paid more interest to the recipient than is shown on Form 1098, see Pub. 936 to find out if you can deduct the additional

interest. If you can attach a statement ex-

planing the difference and enter to heaf to the right of law 10

# Home Mortgage Interest and 1

If you sold you home in 2003, any real estate tax charged to the buyer should be shown on your ættlement statement and in box 5 of any Firm 1000-S you received. This amount is considered a refund of real estate taxes. See Refunds and Rehatest be low. Any real estate taxes you paid at clos-ing, should be shown on your extrement

mount the mortgage company a tually

paid to the taxing authority in 2003.

Note If you are claiming the mortgage

shown on line 3 of Form 8396 from the total deductible interest you paid on your home mortgage. Enter the result on time 10 Earn 1040, line 51), subtract the anount A home mortgage is any four that is se-cured by your main home or second home It includes first and second mortgages. home equity loans, and refinanced mon

A home may be a house, condominum, cooperative, mobile home, boat, or similar property. It must provide basic living accommedations including sleeping space, whet and cooking facilities

received a

Refunds and Rebates. If you

statement

refund or rebate in 2003 of real extate taxes you paid in 2003, reduce your destaction by the amount of the refund or rebate. If you received a refund or rebate in 2003 of real

State and botal estimated tax pay ments made during 2003, my helping any part of a prior year refund that you cloose to have credited to your 2003 state or local

menme taxes

return. Do not include penalties or interest.

 Mandatory contributions you made to the California, New Jersey, or New York Nonexcupational Disability Benefit Fund, Rhode Island Temporary Disability Benefit Fund, or Washington State Supplemental

not reduce your deduction by this amount. Instead, you must include the refund or re-bate in income on Form 1040, Inc. 21, it

estate taxes you paid in an earlier year, do

you deducted the real estate taxes in the earlier year and the deduction reduced your tax. See Recoveries in Path 525 for details on how to figure the amount to include in

recipient, report your deducable mortgage micrest on line 11

If you bought your foure from the reap

If you did not receive a Form 1098 from the

Line 11

ent, be sure to show that recipient's came, aboutifying no, and address on the dotted lines next to late 11. If the recipient is an individual, the identifying no. is his or her social security number (SSN). Otherwise, it is the employer identification number. You must also let the tectpient know your SSN. if you do not show the required information about the recipient or let the recipient know our SSN, you may have to pay a \$50 pen took out any mortgages after October 13, 1987, your deduction may be limited. Am additional amounts borrowed after October 13, 1987, or a line-of-credit mortgage you had on that date are treated as a mortgage taken out after October 13, 1987. If you refinanced a mortgage you had on October 13, 1987, treat the rew mortgage as taken out on or before October 13, 1987. But if Limit on Home Merigage Interest. If you you refinanced for more than the balance of the okl mortgage, nearthe excess as a mort gage taken out after October 13, 1987

If you and at least one other person order than your spower if filling pointly) were liable for and paid interest on the margage, and the other person received the Form 10% and a valence to your return the source of the person To the right of Inc. The enter "See an about either I or 2 below applies. If you had note than one home at the same time, the dallat amounts in I and 2 apply to the total. See Pub. 936 to figure your deduction of mertgages on both homes

> Errer personal property tax you paid, but only if it is based on value alone and it is

Personal Property Taxes

Line 7

Line 12 1. You took out any mortgages after Or tober 13, 1987, and used the proceeds for purposes other than to buy, build, or amgages totaled over \$100,000 at any time during 2003. The limit is \$50,000 if mar-ried filing separately. An example of this prove your home, and all of these most type of mortgage is a home equity loan used to pay off credit each bills, buy a car, or pay tutton

2. You took out any mortgages after O, toker 13, 1987, and used the proceeds to buy, build, or improve your home, and these mortgages plus any mortgages you. unik out on its before (Aucher 13, 1987), tetaled over \$1 million at any time during 2003. The limit is \$500,000 if marred fill ing separately



Line 10

investment unerest, personal interest, or business interest depends on how and when you used the loan proceeds. See Pub. 535 for details.

Whether your interest expense is treated as

nterest You Paid

kir details gages is more than the fair mar-ket value of the home. ž If the total amount of all ment additional limits apply

Enter on line 10 margage interest and paints reported to you on Form 1048. If

the mortgage

# dus form shows any refund of overpaid interest, do not reduce your deduction by the refund. Instead, see the instructions for Form 1040, line 21

9

### Points Not Reported on Form 1098

ment. Pouts you pad only to borrow morey are generally docknibe over the life of the lour See Pab. 346 to igue the amount you may deduct. Pourse pad for other purposes, and as for a lender's serv-ace, are not declass that Points are shown on your settlement state

Refinancing Generally, you must deduct

If you used part of the proceeds to mo-prove your main brane, you may be able to deduct the part of the points related to the improvement in the year paid. See Pub. 930 posts you paid to refinance a mongage over the life of the loan. This is true even if the new mortgage is secured by your main frome

Jan you part

You employer paid you for any of your job expenses reportable on line 20.

and item 2 does not apply, you may be able to file Forms 2106-EZ instead

If you used your own vehicle

# nvestment Interest

Investment interest is interest paid on money you borrowed that is albotable to property held for investment. It does not include any interest allocable to passive activities or to securities that generate tax investment interest is interest paid exempt income.

Complete and attach Form 4952 to fig. are your deduction.

not more than your investment income from interest and ordinary dividends minus any qualified dividends. Exception. You do not have to file Form 4952 if all three of the following apply 1. You investment intacst expense is

3. You have no disallowed investment interest expense from 2002. ment expenses.

You have no other deductible invest

Note. Alaska Permanent Fund dividends, including those reported on Form 8814,

For more details, see Pub. 550.

are not investment income

# Gifts to Charity

You may deduct contributions or gifts you gave to organizations that are religious, charachle, educational, esentific, or literary in purpose. You may also declact what you gave to organizations that work to prevent caucky to chilchen or animals. Examples of these organizations are:

 Churches, mosques, synagogues, teur ples, atc.

Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill In-dustries, Red Cross, Salvation Army, United Way, etc.

Fraternal orders, if the gifts will be used for the purposes listed above

Veterans' and certain cultural groups

 Nonprofit schools, hospitals, and or-ganizations whose purpose is to find a cure for, or help people who have, artistifs, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart dis ease, hemophilia, mental illness or retarda-tion, multiple sclerosis, muscular

Federal, state, and local governments To verify an organization's charitable if the gifts are solely for public purposes. dystrophy, inherculosis, etc.

 Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status. status, you can:

See Pub. 78 for a list of most qualified organizations. You can access Pub. 78 on

the IRS website at www.irs.gov under Charities and Non-Profits.

Entities Customer Account Services at 1-877-829-5500 Assistance is available Monday drough Fixlay from 8 00 a m to 6:30 p.m. FST · Call our Tax Exempt/Government

# Contributions You May

# Deduct

given, property, or out of pocket expenses you paid to be volunes out for the faints of organizations described earlier. If you may take 14 orans a maje or the anal cost of gas and oit. Add parking and tothe to the amount you claim under eithe and to the amount you claim under eithe and tothe to the amount you claim under either method. But do not always us and outs out an amount you claim under either method. But do not have deep and so not have any amounts that were expand. Contributions may be in each (keep can-celed checks, receipts, or other reliable written records showing the name of the organization and the date and amount E you

made a giff and received a benefit in return, such as food, enertainment, or merchandise, you may generally only deduct the amount dat is more than the value of the benefit. But this rule does not apply to vertain membership benefits provided in re-turn for an aintual payment of \$75 or less. For details, see Pub. 526. Gifts From Which You Benefit. If you

Example. You paid \$00 to a charitable organization to attend a fund-tasking demerand the value of the dinner was \$40. You may deduct only \$20.

Gifts of \$250 or More. You may deshed a gift of \$250 or more only if you have a statement from the charitable organization. showing the information in 1 and 2 below

donations through payoll deductions, treat each delaction from each payolleck as a separate gift See Pub 5.56 if you made a separate gift of \$250 or more through pay roll deduction. In figuring whether a gift is \$250 or more, do not combine separate donations For example, if you gave your church \$25 each week for a total of \$1,300, treat each 525 payment as a separate gift. If you made

1. The amount of any money contrib-uted and a description that not values of my property donated

any goods or services, a description and estimate of the value may be included. If you received only intangable religious bent effits tench as admission to a religious core inorty), the organization must state this, but it does not have to describe or value the Whether the organization did or did na give you any goods or services interum for your contribution. If you did receive



the date you file your return of the due date (including exten storts) for filling your return, You must get the statement by

Z

whichever is eather Do not attach the statement to your return Instead, keep it for your records Limit on the Amount You May Deduct See Pub 526 to figure the amount of your Your cash contributions or contribu deduction if any of the following apply.

tions of ordinary arcome property are more than 30% of the amount on Form 1040, line

 Your gifts of capital gam property are more than 20% of the amount on Form

 You gave gifts of property that in-creased in value or gave gifts of the use of 1040, line 35.

property.

seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub. 561.

# Contributions You May Not Deduct

 Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel

Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that

could result in a carryover of contributions. If your total deduction is over \$5,000, you may also have to get appraisals of the val-ues of the donated property. See Frem \$283

than \$500, you must complete and attach

If the amount of your deduction is more

Political contributions.

 Dues, fees, or bills paid to country clubs, belges, fraternal orders, or similar

· Cost of witten. But you may be able to Cost of raifle, burgo, or lottery tickets. But you may be able to deduct these exdeduct this expense on line 30 (see page perses on line 27. See page A.6 for details A.5) or take a credit for this expense (see

 Value of your time or services Form 886.3).

 Value of blood given to a blood bank. The transfer of a future saterest up tan

gible personal property (generally, until the entire interest has been transferred) e Gifts to radiveduals and groups that are run for personal profit.  Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charties and certain Canadian, Istaeli, and Mexican character See Pub for details:

See Internal Revenue Code section tampolitical activities that are of direct fi Gifts to organizations engaged in cernancial atterest to your trade or business

 Gifts to groups whose purpose is to lobby for changes at the laws. 170(0)9).

· Gifts to ervic leagues, social and sports clubs, labor umons, and chambers of  Value of benefits received in cornection with a contribution to a charitable or gamzation. See Pub. \$20 for exceptions

cause they exceeded your adjusted gross uxone lima. See Pub. \$26 for details.

# Casualty and Theft

each or by check (including out of pocket

Enter the total contributions you made

Gifts by Cash or Check

storm, or similar causes, and car, boat, and other accidents. You may also be able to deduct money you had in a financial insti-nation but lost because of the insolvency or the amount of your loss to enter on line 19. each loss caused by theft, vandalism, fire,

bankruptey of the institution.

or theft losses only to the extent that-

Special rules apply if you had both gains and losses from nonhusmess casualities or thefts. See Form 4684 and its instructions

costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the Use line 22 of Schedule A to deduct the mount of your loss.

losses, see Pub. S47.

#### lob Expenses and Miscellaneous Most Other

How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed

description of the property. For each gift of property, you should also keep reliable written records that ticklide:

from the organization you gave the property to, or a reliable written record, that

Recordle-eping. It you gave property, you should keep a receipt or written statement shows the organization's name and address, the date and location of the gift, and a

and its instructions for details.

You may deduct only the part of these expenses that exceeds 2% of the amount on Form 1040, line 35

Pub. 529 discusses the types of ex-penses that may and may not be deducted Examples of Expenses You May Not Deduct

 Lost or misplaced cash or property. Personal legal expenses. · Polai, al contributions.

 Expenses for meals during regular or extra work hours. The cost of entertaining friends

Commuting expenses. See Pub 5.29 for the definition of commuting

Travel expenses for employment away from bone fifth period of employ-ment exceeds I year. See Pub 529 for an exception for certain Federal employees.

#### • Expenses of adopting a child But you may be able to take a credit for adoption expenses. See Form 8839 (or details. Expenses of attending a seminar, convertion, or similar opering unless it is related to your employment Expenses of producing tax-exempt in Chib dues. See Pub 529 for except Fines and penalties

Complete and attach Form 4684 to figure You may be able to deduct part or all of

> Enter your contributions of property. If you gave used hems, such as clothing or firmi-ture, deduct their fair market value at the time you gave them Fair market value is what a willing buyer would pay a willing

Other Than by Cash or

Check

Line 16

Unreimbursed Employee

Expenses Line 20

You may deduct roubusiness casualty

 The anisoms of each separate casualty The total amount of all losses during or theft loss is more than \$100 and

An ordinary expense is one that is common and a verteel in your field of trade, business, or profession, A ne cessay, expense is one that is helpful and appropriate for your business. An expense does not have to be considered for east

Enter the total ordinary and necessary job expenses you paid for which you were not reimbroard. Amounts your employer included in box 1 of your Form W.2 are not considered reimbursements.)

the year is more than 10% of the amount on Form 1040, fire 35

But you must fill in and attach Form 2106 if either I or 2 next applies f. You claim any travel, transportation, meal, or entertainment expenses for your

ZIE.

for details.

For information on Federal disaster area

If you do not have to file Form 2100 or 2100-EL list the type and amount of each expense on the dotted lines rext to line 20 If you need more space, and ha statement forwarg the type and amount of each ex-pense. Enter one total on line 20.



Deductions

if you must reduce it by any ordinary in-come or capital gain that would have re-sulted if the property had been sold at its fair market value.

The cost or other basis of the property

copy of the appraisal

 How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property Note. If your total deduction for gifts of

Any conditions attached to the gift.

property is over \$500, you gave less than

your entire interest in the property, or you made a "qualified conservation contribu-tion," your records should contain addi-tional information See Pub 526 for details.

Do not include on line 30 any educator expenses you deducted on Form 1040, line 23,

 Safety equipment, small tools, and supplies needed for your job Examples of other expenses to include line 30 are

 Uniforms required by your employer that are not suitable for ordinary wear Protective clotheng required in your work, such as hard bats, safety shoes, and

· Physical examinations required by your employer.

 Dues to professional organizations and chambers of commerce Fees to employment agencies and other costs to look for a new job in your Subscriptions to professional journals

Certain business use of part of your home For details, including limits that ap ply, use TeleTax upp. 509 (see page 11 of

present occupation, even if you do not get a

A-5

· Travel as a form of otherstion.

Errer any carryover of contributions that you could not deduct in an earlier year be

Carryover From Prior Year

the Form 1040 instructions) or see Pub. S87.

Certain educational expenses. For definity use Tell'Art tope 33 libe espage II of the Even 1940 institutions of see Pub. 970 Reduce your educational expenses by any turism and feet deduction you claimed on Form 1940, for 2-8.



You may be able to take a credit for your esheatonal expenses maread of a deduction. See Form 8863 for details

Line 21

Errer the fees you paid for preparation of your tax return, including fees paid for fill, you paid you tax by credit cand, do not include the convenience fee you were charged. Fax Preparation Fees

Other Miscellaneous

**Deductions** 

Line 22

Errer the total amount you paid to produce or collect trackle more and mining or project property beld for earning an one. List the type and amount of each coparies or the dated for the set the type and amount of each coparies or the dated for the rest the type and amount of each coparies or the dated for the rest that is estimated alone upon the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the coparies of the date of the date of the coparies of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date of the date Other Expenses

Examples of expenses to include on line

Only the expenses lined next can be de-duced on this line. List the type and amount of each expense on the dotted lines are to line 2.2. If you need more space, artech a statement throwing the type and amount of each expense. Earst one total on Line 27

Gambbing losses, but only to the ex-tent of gambling winnings reported on Form 1040, tine 21

otal Itemized Deductions

Use the worksheet below to figure the amount to enter on line 28 if the amount on Even 1040, line 35, is over \$139,500 (\$69,780 if married filing separately). Line 28

17.

Itemized Deductions Worksheet-Line 28

Keep for Your Records

Eater the total of the amounts from Schedule A, lines 4, 13, and 19, plus any gambling and casualty or the filteses included on line 27. Enter the total of the amounts from Schedule A, lines 4, 9, 14, 18, 19, 26, and 27

Be are you total gambling and catualty or theft losses are clearly identified on the courts dotted lines next to line 27.

Your deduction is not limited. Enter the amount from line 1 above on Schedule A. Subtract line 2 from line 1 Is the arrount on line 2 less than the arrount on line 1? \(\times \text{Not.} \text{ (e)}\) Your deduction is not limited. Enter the 1 lie 28

Enter the amount from Form 1040, line 35 Enter: \$139,500 (\$69,750 If married filing separately) . Multiply line 3 by 80% (.80).

Is the arrount on time 6 less than the amount on line 5?

No. 

Your dechadion is not limited. Enfor the arrount from line 1

above on Schedule A, line 28. O Yes

Subtract line 6 from line 5 Enter the smaller of line 4 or line 8 Multiply line 7 by 3% (.03)... **જ** જ

Total Remized deductions, Subtract line 9 from line 1. Eaker the result here and on Schedule A, Eec 28

ğ

Custodial (for example, trust account) Certam legal and accounting fees Clencal help and office rent

Casualty and theft losses of unome produing property from Form 4644, lines 3,2 and 38b, or Form 4797, line 18601.

 Federal estate tax on income in respect of a develont. Amortizable bond premium on bonds loquited before October 23, 1956. Dediction for repayment of amounts under a claim of right if over \$3(00). See Pab. \$25 for details. Certain unrecovered investment in a

 Certain basses on nonfederally invared deposits an an insolvent or banknipt frain-cial institution. For details, including limits that apply, see Pub. 529. Your share of the investment ex-penses of a regulated investment company.

used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 1864). · Casualty and theft losses of property

Deduction for repsyment of amounts under a claim of right if \$3,000 or less

 Impairment clated work expenses of a disabled person. For more details, see Pub. 529.

nterest and Schedule B. **Dividends** Ordinary

You may list more than

payer on each entry space for lines 1 and 5, but be sure to clearly show the amount paid your totals on Schedule B. Be sure to put your name, and social security number (SSN) on the statements and attach them at next to the payer's name. Add the separate amounts paid by the payers listed on an entry space and enter the total in the column. If you still need more space, attach separate statements that are the same size as the printed schedule. Use the same format as lines 1 and 5, but show the end of your return.

Part I. Interest

Line 1

Interest

Report on line 1 all of your taxable interest. Interest should be shown on your Forms 1099-INT, Forms 1099-O(D), or substitute statements In hide interest from series EE and I U.S. savings bonds. List each payer's name and show the amount

Special Rules

Seller-Financed Mortgages

the buyer used the property as a personal residence, list first any interest the buyer seller financing Be sure to show the buyer strame, address, and SSN You must also let the layer knew your SSN. If you do not show the buyer's name, address, and SSN, or let the buyer know your SSN, you If you sold your home or other property and paid you on a mortgage or other form of may have to pay a \$50 penalty

Nominees

If you received a Form 1009-INT that in

others. Under your last erity on line 1, put a subsortal of all interest listed on line 1. Be tow this substant erite. Naturated but in and above the total interest you received as a nominee Subtract this that is, in your name, but the interest a tu-ally belongs to comoone else, report the rotal on line 1. Do this even it you later distributed some or all of this income to cludes interest you received as a nominor

9

7

Use Schechule B (Form 1040) if anny of the following apply

You had over \$1,500 of taxable interest.

for

nstructions

 You are claiming the exclusion of interest from series EE or U.S. vavings bookls issued ifter 1989. Any of the Special Rules listed at the asstructions for line 1 below apply to you

You had over \$1,500 of ordinary dividends

• You (a) had a freegn account or (b) received a distribution from, or were a granter of, or unaferor to, a foreign trust. Part III of the whethick has questions about foreign accounts or unaferor to. You reversed ordinary dividends as a rominee

amount from the subtotal and enter the reault on line 2. If you received unterest as a

TIP romnee, you must give the account of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the contro

Accrued Interest

ment dates and pay accrued orients to the selfer, thus interest is taxable to the selfer If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, see how to report the acrued interest on Schedule B But identify the amount to be follow the rules earlier under Nominees to When you buy bonds between interest pay aubtracted as "Accrued Interest."

fax-Exempi Interest

If you received a Form 1009-INT for tax exempt increas, follow the miles carbor under Nomineer to see how to report the menest on Schedule B. But identify the amount to be subtracted as Tax Exempt Interest

Original Issue Discount (OID)

than the amount shown on Forma 1009-OID, follow the rudes earlier under Nominees to see how to report the OID on Scheckle B. But identify the amount to be Il you are reporting OID in an amount less subtracted as "OID Adjustment

Amortizable Bond Premium

Nomines to see how to report the interest on Schedule B. But identify the amount to be subtracted as "ABP Adjustment." a bond by the amount of amortizable bond premium, follow the rules earlier under If you are reducing your unterest income

Line 3

Series EE and I U.S. Savings Bonds Issued After 1989 Excludable Interest on

US savings bonds issued after 1989 and you paid qualified higher education expenses for yourself, your spouse, or your dependents, you may be able to exclude If, during 2003, you cashed series EE or I part or all of the interest on those bonds See Form 8815 for details.

Part II. Ordinary Dividends

power of all classes of a foreign corporation's stuck with voling rights. For details, see Form \$471 and its instructions Note. You may have to file Form \$471 if. n 3003, you were an officer or director of a foreign corporation. You may also have to file Form \$471 if, in 3003, you owned 10% or more of the total (a) value of a foreign emporation's stack or (b) combined voting

Line 5

Report on Ime 5 all of your ordinary dividends. This amount should be shown in box 14 of your Forms 1000-DIV or substante statements. List each payer's name and Ordinary Dividends show the amount.

Nominees

rary dividends actually belong to someone clee, report the total on line 5. Do this even ments to others. Under your last empy on line 5, put a subtocal of all ordinary divi-dents listed on line 5. Below this subtocal. eraer "Nominee Distribution" and show the total ordinary dividends you received as a cludes ordinary dividends you received as a if you later distributed some or all of this nomine Subtract this amount from the If you received a Form 1099-DIV that in nominee (that is, in your name, but the onli subtotal and error the result on line 6

**¥** 

If you received dividents as a

unless the owner is your spoure. You must should be seen 1994 and a Form 1099 DIV with the IRS. For note details we ble General Instructions for Forms 1999, 1998, 5498, and W-2G and Instructions for Form 1999-DIV. nominee, you must give the ac-

# Accounts and Trusts Part III. Foreign

Lines 7a and 7b Foreign Accounts

Line 7a

Check the "Yes" box on line 7s if either or 2 next applies.  You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.

2. At any time during the year you had an inferest in or signature or other authority over a financial account in a foreign country (ruch as a bank account, securities account, or other financial account).

Note. Item 2 does not apply to foreign se curries held in a U.S. socurities account.

Exceptions. Check the "No" box if any of following applies to you.

The combined value of the accounts was \$10,000 or less during the whole year.
 The accounts were with a U.S. military banking facility operated by a U.S.

ton the account was in your employer's name; and you did not have a personal financial inferest in the account. You were an officer or employee of a commercial bank that is supervised by the Computoller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporafinancial institution.

 You were an officer or employee of a domestic corporation with neuralises listed on rational fecuralises exchanges or with seven of more than \$1 million and \$00 or more tharebolders of record; the account was in your employer's name; you did not have a personal financial interest in the ac-count, and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

See Form TD F 99-22.1 to find out if you are considered to have an interest in or against or other authority over a financial cial account) You can get Form TD F account in a foreign country (ruch as a bank account, securities account, or other finan-

90-22.1 by visiting the IRS website www.nrgov/pub/irs-pdf/f90/22-1 pdf

If you checked the 'Yes' box on line 7a, the Form TD F 90.22 I by June 30, 2004, with the Department of the Treasury at the address shown on that form. Do not mach it to Form 1040.

Line 7b

If you checked the "Yes" bux on line 7a, control the name of the foreign country or countries in the space provided on line. It. Attach a separate statement if you need more space.

## Line 8

Foreign Trusts

If you received a distribution from a for-eign trust, you must provide additional in-formation. For this purpose, a boan of east or mardetable securities generally is con-sidered to be a distribution. See Form 3(3) for details

If you were the grants of, or transferor to, a foreign trust that existed during 2003, you may have to file Form 3520.

General Instructions for Forms 1099, 1008, 5498, and W-2G

If you received eash of more than \$10,000 in one or more related transactions in your trade or business, you may have to file Form \$300. For details, see Pub. 1544.

Use Form 8888 to disclose information for each groutsbe transaction in which you patistipated. Form 8886 must be filed for each tax year that your Federal timone tax fishility is effected by your patic spation in the transaction. The following are reportable turnsaction. Reportable Transaction Disclosure Statement

Compara VLLC's Generally, a single member democia' LLC is not trained as a spraise entry for Redrail movements of a domestic LLC, is not member of a domestic LLC, is not member of a domestic LLC, is Need to Co. C.E.Z (or Schedule E or F. if applicable, However, you may elect to treat a domestic LLC as a corporation test a domestic LLC as a corporation. LLC Single-Member Limited Liability

Any transaction for which you have contractual protection against disallow ance of the tax benefits.

Any transaction that is the same as or substantially similar to tax avoidance transactions alentified by the IRS.

Any transaction offered under condi-tions of confidentiality.

Heavy Highway Vehicle Use Tax. If you are cetum highway truck, truck-trailers, practor tailers, or buses in your tack or business, you may have to pay a Federal highway motor vehick use tax See the listenations for Form 2299 to find out

Information Returns. You may have to employee, certain payments of fees and other monemployee compensation, uneverteer rores, royalies, real eather turns to not, arrantees, and persons You may have not for an information return if you sold \$5,000 or more of consumer you sold \$5,000 or more of consumer products to a person on a huy-sell deposit commission, or other similar but is for restle. For details, see the 2003.

• Any transaction reaulting in a loss of a least 25 million in any stagk tax year or \$4 million in any combination of tax years. (At least \$50,000 for a single tax year of the least \$50,000 for a single tax year of the least \$50,000 for a single tax year of the loss arener from a foregon our tency transaction defined at section \$550 (x1), whether or not the loss flows through from an \$5 corporation or partner sing.) Any transaction resulting in a book-tax difference of more than \$10

 Any transaction resulting in a tax credit of more than \$250,000, if you held the asset generating the credit for 45 days or less. million on a gross basis.

See the Instructions for Form 8886 for more details and exceptions

See Pub 334 for more information for small businesses. Additional Information

No. 24 529 W

Department of the Treasury (MW) Internal Revenue Service

# 2003 Instructions for Schedule C

From Business **Profit or Loss** 

Use Schedule C (Form 1040) to report income or loss from a business you operated or a professor you perated or a professor you particle at a statutory employer. An activity qualifier is a business if you primary out had a subtainey employer. An activity qualifier is a business if you primary purpose for engaging in the activity is for accome or profit and you are involved in the activity with continuity and regulating. For example, a sporatic activity or a holyby does not qualify as a business. To report income from a northwiseness activity, see the instructions for Form 1040, fine 21.

Small businesses and statutory employees with expenses of \$2,500 or less may be able to file Schedule C-EZ instead of Schedule C-EZ for details

You may be subject to state and local taxes and other requirements such as business licenses and fees. Once with your state and local governments for more mformation.

Section references are to the Internal Revenue Code

not you have a formal partnership agree-ment. Bo not use Scheckle C or C-EZ instead. If it Form 1065 See Pub. 541 for more details and share in the profits and losses, you me partners in a partnership, whether or Contract labor is now reported on line 11 and baid debts are now reported in

**General Instructions** 

A Change To Note

Exception. If you and your spouse whilly over an unincoproacied business as community property under the community property laws of a state, foreign country, or U.S. possession, you may recat the business either as a sole proprietoral the business either as a sole proprietoral the business of the only assession, while the only the only assession, while how Mexico. Texas, Washington, wall, New Mexico. Texas, Washington, and Wasponer, A change in your reporting possion will be treated as a conversion of the erany.

Schedule F to report profit or (bas) from farming.

Schedule E to report rental real es-tate and royalty income or (loss) that is not subject to self-employment tax.

Schedule A to deduct interest, taxes, and casualty losses not related to your business

Other Schedules and Forms

You May Have To File

 Form 4562 to claim depreciation on surfer placed in service in 2003, to claim anortization that began in 2003, to make in electron under section 1/9 to expense certain property, or to teport information on back property. Schedule SE to pay self-employ-ment tax on income from any trade or business.

 Form 4684 to report a casualty or theft gain or loss involving property used in your trade or business or income pro-ducing property. • Form 4797 to report sales, ex-changes, and involuntary conversions (not from a casualty or theft) of trade or busi-

if you owe this tax. Form 8771 if you are claiming or reporting on Schadule C or C-EZ any in come, deduction, loss, credit, or other tax benefit from a tax shelter • Form 8594 to report certain purchases or sales of groups of assets that consultate a trade or business Hushand-Wife Business. If you and your spouse jointly own and operate a business Form 8824 to report like-kind ex-• Form 8829 to claim expenses

business use of your home.

# Specific Instructions

Filers of Form 1041. Do not complete the block libeled "Social security number." Instead, enter your employer identification number (ED) on line D Filers of Form 1041 Do the block labeled "Swall ber" Instead, ener your em

#### ine in

Dear the the business or professional activity that provided your pair source
of income reported on time 1. If you
wend meet that one burness, you must
complete a separate Schaule C for each
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general or clear acuts or cannot generally or
generally or call estate for fending
generalized.

### Line D

You need an EIN only if you had a qual-icide transment plan or were required to fife an employment, recine, estate, max or akohol, uobaco, and fitearms tax re-turn. If you need an EIN fife Form SS-4, if you do not have an EIN, keive free D blank. Do not exter your SSN

#### <u>e</u>

Enter your beamess address. Show a street address innead of a box number. It, the de aure on room number, if any it, you conflowed the business from your home located at the address shown on them took and at the address shown on complete this line.

#### ine F

Generally, you can use the cash method, actual method or any other method permanent of the method such method to the first of the method used must clearly reflect mome Unlerg you are a qualifying small business taypyer, you must use the actual test staypyer, you must use the actual tory items. See the fart III metuciase of more tony items. See the definition of a qualifying must be to be the definition of a qualifying must be the definition of a qualifying the must be the definition of a qualifying must be the definition of a qualifying must be the definition of a qualifying must be the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition of the definition o

If you use the cost method, show all memo of taskle income studies of constructively received ofuring the year (or early property, or services), lincome is constructively received when it is credited to your account or set aske for you to use Abe, show amounts actually paid during the year for deductible or presses. However, if the payment of an expenditure receives an user laying a user full life that extends relevantally beyond

of the year, it may not be a or may be deductible only the year of the payoent. S the close of ductible of part for it Pub 535

If you use the accrual method, report mone when you can that death every do not got when you into the service of the part of the motion when the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of the service of

To change your accounting method, you generally must file Point 315. You may also laive to make an adjustment to grevent amounts of income or expense from being dupla add or omnted. This is called a section 381a adjustment.

Example. You change to the cash method of secondarial of those to account for unverteinble across in the same mirror as materials and supplier that are not no kind You occured payment in 2003 for when you received payment in 2003 for when you received payment in 2003 for when you received payment in 2003 for when you received payment in 2003 for when you are at 1600 mist for those asks in both years as a result of changing your accounting method and must make a section 1813 objectment to prevent duply attorn of in tome.

A net regative section 4814a adjust, mert is taken from a countermely in the year of the charge. A net posture section 4814a adjustment is generally taken into account over a period of 4 years. The lines mer posture section 4811a) adjust ments on line b. If the net section 4811a, adjust well in the bit section and the bit of the net section 4814a. V

For details on figuring section 48(14) adjustments, see Rev. Proc. 2002-5, Rev. Proc. 2002-5, Rev. Proc. 2002-19, and Rev. Proc. 2002-5, Rev. Troc. 2012-19, and Rev. Proc. 2002-19 on page 432 of Luterial Revenue Bulletin 2002-13, at www. fra gov/public refreshed-13 at www. fra gov/public refreshed-13 at www. fra gov/public refreshed-13 ptf. and Rev. Proc. 2012-5 at page 432 of Internal Revenue Bulletin 2002-13 at www. fra gov/public arbiticheshed-13 ptf.

#### G Line

If your business arrively was not a restal paid update for the meetral paid update for the exception of oil and gas applies (explained on page C. 3), the k the "Ve" box If you thok the "Yo" box If you thok the "Yo" box If you thok the "Yo" box If you thok the "Yo" box If you thok the "Yo" box If you thok the "Yo" box, this business is a passive at the William of Lowess on page C. 3 the page I may If you have a profit from this bostness, see Limb on Lowes on page C. 3 activity but have current year losses from other passive activity but have current year losses from other passive activity but have current year losses from year unablosed passive a vivil lave promy year unablosed passive a vivil so promy year unablosed passive a vivil and sees, see the intractions for Forma Kills.

Material Participation Parts, pauson, for purposes of the seven material particular patient tests fatted below, generally michaes any work you did in connection with an activity if you owned an interest in the activity at the runs you did the work. The capacity in which you did the

work does not mater. Bowever, work is the treated as path option if it is work that an owner would not customatify do in the same upper of activity and one of your man teatons for doing the work was to avoid the disaltwarre of losers of cooled toom the works the cooled toom the works the work when the passive activity under the passive activity under the passive activity miles.

Work you did as an unvestor in an ac-tivity is not bested as parking-those unless you were directly unvolved in the day to day management or uperations of the across Work who as an unvestor in class?

2. Repaint or reports on the activity.
2. Repaint or compiling summaries or analyser of the finances or operations of the activity for your own use, and and reviewing financial I Studying

finances or opera in a nonmanagerial 3. Montoring the fi-tions of the activity in capacity

the tax year on an activity you own can be counted as your participation in the activity. This applies even it your spouse did not own an underest in the activity and whether or not you and your spouse life a jour return. Participation by

For purposes of the passive activity unless, you materially participated in the operation of this trade or business activity during 2003 if you net any of the following seven seats.

1. You pare pated in the activity for more than You bound after the tax year. 2. Your participation in the activity for the fact year was substantially all of the participation in the activity of all individ-uals (in haling nalividadis who did not own my necres) in the activity) for the tax year.

3. You partitioned in the activity for more than 100 bears during the tax year, and you participated at least as much as my other person for the tax year. This in take individuals who did not own any stonest in the activity

4. The a nony is a significant participation and pure activities for more than 800 burst during the year. An attention of non-than 800 burst during the year. An attenty is a "significant participation activities for non-than 800 burst during the year. An attenty is a "significant participation of a spain of a trade or businesses, you park spaid in the activity for more than 100 burst daring the tast, your and you during the starting the tast of the material ly pains spate under any during the tast studied and the significant least studied and the search of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participation of the participa

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6 The Activity is a personal servace across in which you materially participated for any 3 prior tax years. A personal servace across to an activity that mobies performing personal services in the felds to fashif Law engineering, at chilecture, a counting, actuarial service performing acts, creating, or any other material invoire problemy, but any other material invoire problemy, factor, and or the order of business in which capital is not a material invoire problemy, factor.

year statutor employee income from box of Form W. Scal her I of Scheddle Cor C E. and cheek the box on that line. So, and a search and Medicare tax should have been withled from your camtuge, there here, you do not one self-employment tax on these armings. Statutory employees up cluck full turn life mourance agents, or cluck full turn life mourance agents, or that agent or commission drivers and taxeling salespersons, and certain home-workers. Statutory Employees—If you received a form W.2 and the "Statutory employee" form with a that form was clockled, eryon to you this other form was clockled but in ome on Schedule Con C.E. Erice that in ome on Schedule Con C.E. Erice Heater on all the facts and circum starses, you puttoped on the attivity on a regular, continuous, and substantial on a regular, continuous, and substantial nucle this denie for tay or all to the substantial of the substantial of the substantial of the substantial of the substantial of the substantial of the substantial of performing the substantial of performing management services in connection with the substantial of the performing management services in connection with the substantial of the performing management services in connection with the substantial of the performing management services in connection with the substantial of the substantial of the substantial of the substantial of the substantial of the substantial of the substantial of the substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial substantial s Services.

Rental of Personal Property. A cental ac-tivity task is being term eappear less trigg is a passive activity even if you materially participated in the activity However, if you met any of the five ex-ceptions firsted unker Rental Activities in the Instructions for Form 8/82, the cental of the property is not treated as a cental activity and the material participation rules above apply

installment Sales Generally, the metalli-ment methy at may not be used to report to one from the sale of (a) personal prop-ter regularly sold under their martinear method or this not property bed for result-novables. The property bed for result-tion of their property to the method may be used to report in method octain residental but and timestures it you elect to pay innessed on the and the on that income after the year of sale. See see this clearant, which the innessed on such that when the property of the property of the disclosure after the reserved of the property of the 1900. The electric and the property of the property of the 1900. The electric and the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of the property of t Everption for Oil and Gas. If you are fill may Schebile C to report into one and deductions from an oil oil gas well in which you own a working interest directly or libragh in orthy let, See and limit your librility, check the "Yes" box. The active librility, check the "Yes" box. The active is of owning the working interest is not a passive actively regardless of your partitional parties.

If you use the transfilterin medical at-tach a debathe to your return. Show sept-roidy for 2003 and the 3 preceding year-pars after count of goods food, growing percentage of goosy profit to gooss subse-amounts collected, and gooss profit or amounts collected, and gooss profit or amounts collected. the amount of the unterest on the dotted line to the left of line (6). Limit on Losses. Il you checked the No boat and also from the business, you may have to use form \$852 to figure your allowable loss, if sample, or the chemistry, our can debate forces from passive activities only to the extent of income from passive activities for details, see Pub '92.

# Line

Line If you started or acquired this business in 2003, the K the box in line H. Also check the box in line H. Also theck the box if you are reopening or resulting this business take temporarily clusting it, and you dad not file a 2022 Schedule C or C EZ for this business.

# Part I. Income

...creed in the institutions of any certain in the institutions of less in 2003, report on this line any result is section. The section of the institution is section. Report on line to amounts from finance reserve a room, strap site, bud debty you
recovered, interest such as on wees and
accounts our when, sake guadine or finel
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cust can past on gostime or other heles
cust can past on gostime or other heles
and survive and 2012 form 1030, prizes
and swards related to your task or bust
ress, and other kmbs of mose elimeous
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debt in our busness and
dean field which credefing property. For
details, see Pub 536 If the business use percentage lines property telemed in the instruction line 13 on page C-4) decreased to Except is otherwise provided in the litter and Revente Code, going as one to hidde in one from whitever, these not richled Gross in one, however, these not richled setterenties all nome that is qualifying foreign task income. Use Form \$873 to figure the extractional income exclusion. Report it on Schedule Clasexplained at the Instructions for Form 8873.

# Line 1

or less in 2003, report on this line any re-companie of excess depretation, in Mading any section 179 expense debatation. Use Form 4797 to figure the recapture. Also, if the business use percentage drops to 50% Errer gross receipts from your trade or business include amounts you received in

or less on kased listed property (other than a yells le), its liske on this line any inclusion amount. See Pub. 946 to figure the amount. your track or business that were properly thown on Forms 1099-MISC. If the total amounts that were reported in box 7 of Forms 1099-MISC are more than the total you are reporting on line 1, attach a state ment explaining the difference

#### serial property acquired for reside must in higher part of certain influent costs in meetingy only if the acting armid goes recepts for the 3 pract tax years exceed \$100 million. Also, you must expeditive part of the million of so, you must expeditive part of the presental property construend for use in the personal property construend for use in a track or business, or nonunventury property produced for eale to customers. Reduce the amounts on times 8-26 and Part V by amounts capitalized. For details, over ally must be an hubbel in inventory costs or capitalized in addition to direct costs, pro-ductor of any order of a generally must also include part of certain undirect costs in their inventory. Purchaerts of perduced real or tangible personal property or acquired property for resale, certain ex-penses attributable to the property gener If you pro Part II. Expenses Capitalizing Costs of Property by amount Pub. 538 If you had both self-employment in some and statutory employee income, you must file two Schedules C. You cannot use Schedule C.EZ or combine these amounts on a single Schedule C.

that are not investeral may currently defact expenditures for direct labor and all und not corst that would otherwise be included in investing, costs. See Cost of Goods Sold on page C-6 for more details the same marner as materials and supplies Exception for Certain Producers, ers who account for inventorable

Esception for Creative Property. If you are a ratics author, or plaugather, you may be exerted from the capitalization and showever, your personal efforts most have created for reasonably be expected to create the property. This exercition does not apply to my systems related to priming, plaugathin plains, motion produce films, who tapes, or smillar terms. These expenses are subject to the capitalization rules for wheals, see plan 538.

### Line 9

You can declike the actual expenses of numing you are to the kind the flashabard miletage rade. You must use a vital expense at you used your write for fine (such as a taxa, ab) or you used more than one works, from the most off or the rests (at the ampletones by in your born one as a full expenses for a leased which in your preparation in the use a full expenses for a leased which it is not previously, used the variated mikage rate for that white.

fate standard mileage Owned the vehicle and use dard mileage rate for the first for 2003 only it you You can take the

 Learned the vehicle and are using the standard mileage rate for the entire lease period fexicpi the period, if any, before placed the vehicle in service or

 Include on line 9 the business portion If you deduct actual expenses:

 Show depreciation on line 13 and rent or lease payments on line 20a. of expenses for gasoline, oil, repairs, insur-ance, tires, license plates, etc., and

If you take the standard mileage rate, multiply the ramber of business miles by 36 certs. Add to this amount your parking less and tolls, and enter the total on line 9 not debact depreciation, cent or lease payments, or your actual operating expenses.

For details, see Pub. 463.

Information on Your Vehicle. If you clining ver and under Gepenes, your many provide certain information on the use of your vehicle by competing one of the following.

• Pan IV of Schools C. or Per III of Schools C. or Per III of Schools C. or Per III of Schools C. or Per III of Schools C. or your vehicle is fully depreciated and C.c. or your vehicle is fully depreciated and C.c. or your vehicle is fully depreciated and C. or your vehicle is fully depreciated and C. or your vehicle is fully depreciated and C. or your vehicle is fully depreciated and conveying the fully depreciated and consideration and the proposition of the control of the proposition of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the

Part V of Form 4562 if you are claim-ing depreciation on your vehicle or you are required to file Form 4562 for any other reason (see the instructions for line 13).

### ine 11

tax year Do not include contract thost de-ducted belowthere on your return such as contract thost that you furthed in Part III. Also, do not method estatuce and wages paid to your employees, instead see line 26. Enter the total cost of contract labor for

### Line 12

Errer your deduction for depleton on this line. If you have timber depletion, attach Form T. See Pub. 535 for details

ine 13

Depreciation and Section 179 Expense Debrectain and deflection allowed to recover the cost of other basis of burners or merchant property having a useful life aubstratially beyond the fix year Vot can also depreciate me provements make to leared burners property. However, stack in task, incentures of the property and lind are not depreciable. Depreciation attris when you first use the property and lind are not depreciable. Depreciation of services of for the production of income, it ends when you take the property in your business of for the production of services of other basis, or no longer use the property in your business of for the production of order basis, or no longer use the property in your business of for the production of octain property by business. As the first make in your business. See the Instructions for myself business. See the Instructions for line 13.

When To Attach Form 4562. You must complete and attach Form 4562 only if:

 You are claiming depreciation on listed property (defined below), regardless of the date it was placed in service, or You are claiming depreciation property placed in service during 2003,

• You are claiming a section 179 perce deduction.

If you acquired depreciable property for the first time in 2003, see Pub. 946

Listed property generally includes, but is not limited to: Passenger automobiles weighing 6,000 pounds or less;

the correct line of your return and receives the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule C or C-EZ.

on its type. For example, home mortgage infected and investment interest are freated differently. Investment interest are freated differently. Investment interest along the interest and investment of the interest interest in the deducted for capitalized) on

of ancrest expense differs depending

Ħ

Lines 16a and 16b Interest Allocation Rules. The Generally, you allocate interest expense by tracing how the proceeds of the loan were oxed. See Pub. 535 for details

Any other property used for transpor-tation if the nature of the property lenks itself to personal use, such as motorcycles, pickup trucks, etc.;

 Any property used for entertainment or receivable purposes (such as photo-graphic, photographic, communication, and video recording equipment); similar

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in connection that your task or business, see Pub 535 to figure the amount that is deductible on Schedule C or C-EZ.

 Computers or peripheral equipment. Cellular telephones or other si-telecommunications equipment; and

How To Report. If you have a mortgage on the property used in your brainess (other than your main boats, texter on late 16 at the entersty ought of 2030) to banks or other funational maintainess for which you re-ceived a Form 1088 (or similar statement) If you did not eceive a form 1098, creer the interest on late 100.

Receptions. Listed property does not in-ducle priorgraphic, promographic, com-munication, or video eqoipment used ectivisely in your trade of business or at your regold business early/simment. It also your regold business early/simment. It also early equipment used exclusively at a regu-lar business early/simment and owned or sharmer. For purpose of these exceptions, families from one retaining the early-sharmer. For purpose of these exceptions, that was been a portion of voir innear its regul-iar business early listment only of that por-lon meets the requirements under earlor 290-ACM I for deakuring expenses for the business use of your home.

See the instructions for line 6 on page C.3 if the business use percentage of any 1500d property decreased to 50% or less in 2003.

### Line 14

Deduct contributions to employee benefit operating that not an investmental part of a persion or profit shamp glass in which of the line 19. Examples are accident and health plans, group eten lite insurance, and dependent care assistance programs.

Do not include on line 14 any contribu-tion you make unyour behalf as self-am-ployed person to an acceptar and health almost of the propertion life insurance. You may be able to deduct on Form 10(3), line and on the properties of the properties and dependent, even 1/you on space, and dependent, even 1/you do not immer and dependent, even 1/you do not immer and dependent, even 1/you do not immer and dependent, even 1/you do not immer from 10(4), line 29, for details.

Include on this line few for tax advace re-lated to your business and for preparation of the tax forms related to your business.

ine 17

Line 19

### Line 15

Deduct premums pard for business mair are on line 13. Deduct on line 14 monuts paid for employee accident and health in-maine. Do not deduct nowing cedified to a reserve for self-mairnee or premums paid for a policy that pays for your bast

Generally, you must file the applicable form listed below if you maintain a pension, profit sharing, or other hinded-deferred compensation plan. The filing

requirement is not affected by whether or now the plan qualified under the furnal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these forms. ě earnings due to sickness or disability. details, see Pub. 535.

You can deduct the following licenses on this line.

Line

Form \$500. File this form for a planthat is not a one-participant plan (see below).

evern 5500-EZ. File this form for a cre-participant plan. A one-participant plan is a plan that only covers you for you and you spouse).

For details, see Pub. 560

Social security and Medicare

# Lines 20a and 20b

paid to match required wathrolding from your employee; wages, Also, Federal unemployment ux paid. Reduce your deduction by the amount of the current year reduction by the amount of the current year reduction to him 4 of Form 8846. Federal income taxes, including your self-employanest tas. Howeve, you may challed or your self-employment aux on Form 1040, Inc. 28. If you remed or leased vehicles, machinery, or opanyment, rear on line. But the useness portion of your remal cost. But if you hard a vehicle for a term of 30 days or mose, you may have to teak or of other or to the amount. The part of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of the or of

You may have to do this if -

| Takes and put dates.  Takes assessed to pay for improvements, such as priving and sewers.  Takes on your home or personal use moments. | State and local sales taxes on property purchased for use in your business. Instead freat these taxes as part of the cost of the property.  Other models other rate improved one | the buyer that you were required to collect<br>and pay over to state or local governments.<br>These taxes are not included in goost te-<br>prins or called may a deducible<br>points or called may as deducible. | expense. However, if the state or local government allowed you to retain any part of the sales tax you collected, you must include that amount as income on line 6 |
|----------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| And the vehicle's Taxa The feece feir market value on merits, su merits, su merits, su merits, su during. lease exceeded.              | 2003 \$18,000 • Suate 1990 trough 2002 15,500 purchase 1997 or 1998 15,800 property.                                                                                             | 1995, see                                                                                                                                                                                                        | See Pub. 463 to figure your aschasion the samount.                                                                                                                 |

If you paid mose modegage interest than is shown our Form (1988), see Pack 1835 to find out if you can deshic the additional meet at It you can the label the amount on line for Attach a statement to your ream line for Attach a statement of your ream and back in the margan next to line 16st and when I we margan next to line 16st.

the mutigate and the other person received the Frum 1998, include your flow of the incress on live 16b. Auch a statement to your return flowware the men and address of the person who to eviced the Frum 1998 in the margen text to line 16b, erter "See atached."

If you and at least one other person tother than your spouse if you file a jourt return) were liable for and paid interest on

Enter on line 20th amounts paid to rent or lease other property, such as office space in a building.

at applies part that

If you paid interest in 2003 that to future years, doduct only the papelies to 2003

Other taxes and license fees not re-lated to your business.

Line 24a

### Line 21

not deals, expenses paid or incurred in counter-loon with employment areas from home it that period of employment exceeds. I year. Also, you carnot dealse it as el ex-presse for you carnot dealse it as el ex-presse for you carnot dealse it and of any other individual unless that person is out employee, and the expense would otherwise by deshatible by this person. Deduct the cost of repairs and maintenance. The like blook supplies, and detar items that do not said to the value or mercass the life of the property. Do not deduct the value of the property. Do not deduct the value of your own labels. Do not deduct amounts spent to resorte or replace property; they must be capitalized.

### Line 22

the gray your deals to workelstoons to a persoin profit-chartog, or awaing plan or plans for the keepf of your employees. It is plan to keepf of your employees the plan to keep you or you complyoned the plan to keep you on your techalf on form 1040, line 30, not on Schooline.

Gererally, you can deduct the cost of sup-ples only to the extert you a faulty con-sumed and used them in your business during the Lay year, thickes you deduced them in a proit any year. However, if you had reacted applies on had for which you may debert the cost of supplies you woully prochaged during the Lax year, pro-vided that method dearly refer to roome.

expenses only if you did not pay or in ur male (expense on a day you were traveling awy from your tax home. The amount of the destruction is \$2, a day for the perrod from January I through October 31, 2003, and \$3 a day for the period from November I through Devember 31, 2013 Incidental expenses in hade less and they given to port ext. bugges carriers, fellipors, hore made, zelvantes or stewardesses and others on ships, and hode expenses for humpy, che ming and pessing of cloth-ing kadigut bases, of the color of kept is kadigut bases, of the color of kept in kadigut bases, of the color of kept in kadigut bases, of the color of kept in kadigut bases, of the color of kept ambed on any day that you use this methy on any day that you use the methy on any day that you use the method on any day that you use the method on any day that you use the State and local sakes taxes imposed on you as the seller of goods or services. If you collected this tax from the buyers you must also include the amount collected in gross recepts or sakes on line 1. taxes and Real estate and personal property taxes on business assets. • Licenses and regulatory fees for your tasks or business paid each your to state or local governments. But some licenses, nuch as lighton feenses, may have to be anounted. See Pub. 535 for details.

ng a foreign convention unless it is directly sheld to your rack or bissiness and it is as reasonable for the meeting to be held unless that North American area as within it. These cultes apply to both employees. Other rules apply to be used to proper the employees. You cannot deduct expenses for attendemployees. O

For details, see Pub. 463.

Do not deduct the following on this

Federal highway use tax

# Lines 24b and 24c

Estate and gift taxes.

and entertainment expense; Include media-coperates while traveling save from home for business; lastead of the actual cost of your meals while traveling array from home, you may use the standard meal al-howance for you dily media and no shar-tal expense. Under this method, you deaks a specified, amount, depending on the your savel, instead of Keeping re-ords of your actual meal expenses. However, you must still keep records to prove the time, place, and business purpose of yout terme. On line 24b, enter your total business meal

The standard meal allowance is the Fed card MARE rate. You can full these tases on the Internet at www policyworles governetiem. Che no 2004 Domestic Per Diem Rates for the period January 1, 2003–September 30, 2003 and no 2004 Bouncier Per Diem Rates for ith period Coober 1, 2003–Doe ember 31, 2003, For Acanons outsie, the commental funced States, the applicable rates are published monthly. You can find these rates on the Internet at www state gov/midathepodm/ 2003. Enter your expenses for holging, and trans protection consistent by the working the tayel for business while away from your tax home Generally, your tax home is your man place of business regardless of where you maintain your family being. You can,

See Pub. 463 for details on how to fig ure your deduction using the standard meal allowance, textualing special rules for par-tial days of travel.

Business meal expenses are deductible only if they are (a) directly related to or associated with the active conduct of your trade or business, (b) not lavish or extraval gaint, and (c) in urred while you or your employee is present at the meal.

You cannot deduct any expense pard or meutred for a facility (such as a yacht or hunting kedge) used for any activity usually considered entertainment, amusement, or tecteation

Do not include experies for meals and extensionment on this line. Instead, see the matuctions for lines 24b and 24c on this

Also, you cannot deduct membership dues for any club organized for business, pleasure, recreation, or other social pur-

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Instead of keeping records of your ac-tual incidental expenses, you can use an optional method for deducting incidental

Ξ

other

· Goodwill and certain

rade name: tangibles.

 Amounts part to acquire, protect, expand, register, or defend trademarks or Qualified revitalization expenditures

pose. This includes country clubs, gold and clubs operated to provide medit under country clubs, and clubs operated to provide medit under confidence forwards to business decursion. But a dass not an able time or public services are organizations; professional organizations (study as but and medical secutions), business chambers of commerce, business, chambers of commerce, business, and real clubs and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real clubs, and real club pravipal purpose of the organization is to enertain or provide entertainment facilities for, members or their guests.

There are exceptions to these rules as well as other rules that apply to tay box terrals and takets to entertainment events. See Pub. 463.

Generally, you may delact only 80% of your benears are at all of central interest ex-perses, uncluding ments to include while way from home on benears. For include all adjustes to the Department of Transyot usen (LOTT) from of nerve family, that the presents in facts seed to 8% for buriness me it consumed churty, or ne tehrito, any period of any for which those limits are in effect individuals in bayest to the DOT hours of serves limits in bake the follow ng persons

 Certain au transportation workers (such as pilots, crew, dispulciters, mechan-ics, and cortrol tower operators) who are under Foderal Aviation Administration reg. ulations

Interstate truck operators who under DOT regulations.

Certain merchans numers who under Coarl Guard regulations.

However, you may fully deduct meatic restabilities in conference furnished or reinformed to an employee if you properly rest the expenses at anger and with looking. You may also fully deduct meatic as retardist and mercanisms provided to a more mighted in the gross moone of that permay and inproted on from fully delicated. The man improved on from fully delicated in the includible in the gross moone of that permay and reported on from fully delicated.

If you provide day care as your home, see Pub. 567 for information on deducting the cost of meals and smacks you provide to your day care recipients.

Figure how mach of the amount on late or not deshetable and enter that amount line 24.

#### ine 25

Deduct only utility expenses for your trade or business.

Loral Telephone Service. If you used your man plone (butters; is host debast the base rate (mebaling taxes) of the first phone lies min your residence But you can debast expenses for any additional cost you incurred for hommers that are most than the sort of the base are for the first phone the. For example, if you had a second line, you can debast the humeus per centage of the charges for that line, including the base rate charges.

Enter the total salaters and wages for the tax year. Do not include statistics and wages deducted elsewhere on your return or amounts paul to yourself. Rockive your the duction by the current year credits claimed. e

Form 5884, Work Opportunity

Credit,

• Form 8844, Empowerment Zone and
Renewal Community Employment Credit, · Form 8845, Indian Employment

Zone Credit,

# Form 8361. Welfare to-Work Credit. a Form 8884, New York Liberty Business Employee Credit

Hyou provided trathle funge entering to you may be a made to any other and the condition and other expense to timed delevation and other expense to timed delevation.

#### 8 Line

Business Use of Your Home. You may be able to debut catain expenses for business are of your home, subject to limitations. You must study form 822 st you claim this debutson. Ex details, see the Incrue-tone for Kom 822 and Pub SG.

### Line 31

Ä

If you have a loss, the amount of loss you on checked the vest may be furnised. Go to his 23 before entering your loss on his 21.

If you answord "No" to Question G on Schools C, also see the Institutions for Form \$382. Enter the net potif or declared be fost here Combrue that amount with my position but no one deter businesses, and series the studion (Form 1904), the L2 and Schools \$2, line 2, Estates and turns should enter the total on Form 1911, line 3.

If you have a ret profit on line 31, this amount is earned income and may qualify you for the earned income credit. See the naturations for Form 1040, I'me 03, for deaths

Statetory Employees, Include your net profe or destribite less from the 31 with other Schedule Camounts on Form 1041, the 12. However, do not report that amount on Schedule SE line 2. If you are required to file Schedule SE because of other self-employment in one, see the In-ntrations for Schedule SE.

### ine 32

At Back Rules. Generally, if you have (a) a because show and (b) anomain in the busi-ness for which you are not at risk, you will have to complete Form 4188 to figure you allow able form. The a strick intergearally hand the amount of less furabling has on the disposition of a seed) you can claim to be amount you could actually lose in the business.

z

One k bow 32b it you have amounts for which you are not at risk in this business, such as the following.

Nonrecourze lears used to finance the humers, in a square freely used in the humers, on to acquare the business that are use suited by your own property (other than property used in the business). However, there in a exception for certain non recourse financing businessed by you in cornection with holding real property

on Cath property, or bounds amounts used in the bounes or contributed to the bounes, or used to coquee the bounes; or the decided against these stop bounds that reproduced against one of the small that the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds of the bounds

Amounts becomed for use in the bunses from a person with has an interest in
the bunners, other than as a credien, of
who is related under section 105(b/3) to a
person order than you) having such an in
terest.

If all amounts are at risk in this business, check box Na and every owner best on three 31. But it you may neved in complete form 8862. Gyou may neved in complete form 8862 to figure your chekuthe hots See the Instrumes for Form 8882.

If you checked box 32b, see Form 6198 to determine the amount of your declarable box. But if you arewerd "Po" to Oberston G, your kess may be further limited. See the linston toms for Form 8582. If your at risk amount is zeto or less, enter zero on line 31.
Be sure to attach Form 6198 to your return.
If you checked box 32b and you do not attach Form 6198, the processing of your tax return may be delighed.

Note. Certain direct and indirect expenses may have to be capitalized or included in invertany. See the authoritions for Part II begirning on page C.3.

Any loss from this business not allowed for 2003 because of the at eak rules is treated as a debaction allowable to the business in 2004. For details, see the Instructuras for Form 6198 and Pub. 925

### Goods Part III. Cost of Sold

Generally, if you engaged in a task or between in which by producing mediate, or eak of merchandise was in acome grodoung factor, you must take investinctes also account at the beguning and end of you tas year.

However, if you are a qualifying tax paper or a qualifying stall bearers tax. payer, you may account for investmentable stems in the same narror as materials and supplies that are not no medical. To change your accounting method, see the instituctions for fine F on page C.2.

A qualifying taxpayer is a taxpayer (a) whose average arout goost coergits for the 3 prior tax years are \$1 million or less and 10) whose business is not a tax sheller (as defined to section 448(dy 3)).

A qualifying small business taxpaper is a Loppy of its whose secretic untual grout receipts for the 3 prior tax years are more than \$10 million business is not a tax smallors, (b) whose business is not a tax shelter its defined in section 458(402).

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### Line 41

In general, you may not anortize test property construction period infects and taxes Special rules apply for allocating in cares to read or personal property produced in your tasks or business.

the same marrier as materials and supplies that are not insidental, energe on law-11 the perston of your raw materials and menhan dise punchased for reals that are included on fore-40 and were not sold chirting the lem's you account for inventoriable

At-Risk Lose Deduction Any loss from folis actually that was not allowed as a cle-daction last year because of the at each rules in treated as a deduction allocable to this activity at 2003.

#### Part V. Other Expenses

Disabled Access Credit and the Deduction Reasoning Earriers to theologisal, With Deshibition and the Riderty. You may be the to claim as accredited up to \$5,000 for eligible expenditures paid or incurred in 2003 to provide access to your business for incurred and the provide access to the 85% for devila. You can also deduct up to \$15,000 of cover paid or incurred in 2003 to remove an theoretical or in any order to pro-rect to make which is with distillation but expect to make which is with distillation but elderly Bosever, you cannot take both the crooks and the deduction on the same ex-Capital Construction Penal. Do not claim on Nichable C or CEZ for the challector for amounts contributed to a capital control on infast surpuised to Marchard Marine Act of 1930. Instead, reduce the amount Act of 1930. Instead, reduce the amount Act of 1930. Instead, reduce the amount of New York to I use 40, enter "CCF" and the amount of the debatuon. For details, see Pull 548. Deduction for Chean-Pard Vehicles and Clean-Fard Nebule Refinding Property You may vehicle part of the cost of quali-fied clean fixed vehicle property used in your beginess and qualified clean feel ve-fice feeling property. See Pub. 835 for the crediting property. See Pub. 835 for Include all ordinary and increasity business expenses not deflucted else where on Schedule C. Last the type and amount of Schedule C. Last the type and amount of schedule for expectation the space provided Enter the total on lines 8 and 2.1 Do not an abide the cost of turname, replacement or permitter improvements to property, or personal, the improvements to property, or personal, the improvements to property, or personal, the duritable countrations About you may not deduct fines or penalties paid to a government for violating any law For default on business expenses, see Pub. 538. Additional information. For additional Additional Information of excurning for inventoriable items, see Rev. Proc. 2001-10, 2001-21 RB 212 of you are a goaldy me represent the excursion of the paper You can find Rev. Proc. 2001 to may paper You can find Rev. Proc. 2001 on page 212 of Internal Revenue Bulletin et al. 2001, 21 an waw its goal/publicative and Quigg. 185 of Internal Revenue Bulletin 2002, 18 at www.tre. gov/pub/its-trbs/rti02/218 at www.tre. gov/pub/its-trbs/rti02/218 at www.tre. gov/pub/its-trbs/rti02/218 at www.tre. gov/pub/its-trbs/rti02/218 at www.tre. gov/pub/its-trbs/rti02/218 at www.tre. gov/pub/its-trbs/rti02/218 at www.tre.

details

Amortization. In hide amortization in this part. For amortization that begins in 2003, you must complete and attach Form 4562.

The cost of pollurun-control facili You may amortize

Your inventories can be valued at cost; cost out on market whee, whichree is lower, or any other method approved by the IRS. However, you are required to use cost if you are using the cash method of accounting.

Line 33

Amounts paid for research and expen

mentation.

Certain business startup costs

Qualified forestation and reforestation costs. See Pub. 535 for limitations

Principal Business or Professional Activity Codes

If you are changing your method of ac-counting beginning with 2003, refigure last year's closing structury using your new

Line 35

These order for the Principal bourness or Probasional Activity changing the proportionalities by the type of activity they are engaged in 10 facilities the admonstration of the harmon Kewnow Code These sale of the codes of the Kernon Kewnow Code These sale of the Kernon Kewnow Code These lands on the North American Bourney Chanticentra System (NAICS).

of real same agents and brokers; and enter it on line B of Schoolube C or C-E.Z.

Note. If your principal source of means in from farming activities, you should file Schedule F., Profit of Loss From Parama Animal production (melading breeding of case and dogs) Forestry & logging the loding forest numeries & timber Other support services (sechiding packaging & labeling services, & convention & trade showing supports) Weste Management & Remediation Services \$62000 - Vave management & remediation services Agriculture, Forestry, Hunking, & Fishing 11200 Animal production to 114110 \$1300 Landle quin services
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| _ [                                                                                            | 522100 Departury creds                                            | Internet Publishing a<br>Broadcesting                           | kather, robber, & plactical                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Arts, Entertainment, &                                                                         | eommercial backing, evings                                        | S16110 insered publishing &                                     | franking                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Related Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Amusement Gambling &                                                                           | 522200 Nondeposition or dit                                       | Internet Service Providers,                                     | and of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state o | 241310 Architectural services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Repression industries                                                                          | merurdistica (mchiding                                            | Web Search Portels, & Data<br>Proceeding Services               | Normataille Mineral Product                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 713100 Amusment parks & scudes<br>71300 Cambins industrial                                     | (Supra)                                                           | 512210 Des processing, horing, &                                | 327300 Conent & concrete product                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 7139-00 Cehry ammement &                                                                       | MASSON Addivated resured to credit intermedantion (nechading four | salated services 518113 Insures services provides               | 1973 ph Chartenduct & refractory                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | meens services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| golf course, at the firetters,                                                                 | brokers)                                                          | 518112 Web search partals                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | ALMO LIBERIES STREETS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| narnes, imeas cents,<br>bowing centers, at ting                                                | Related Activities                                                | S19100 Other mistrandon services<br>(wollding news syndroms     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 541370 Surveying & mageng leavent 443                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| tinks, ministre golf counts)                                                                   | 334210 Instrument agencies de<br>fontes mos                       | Motion Picture & Sound                                          | 327900 Other nonnetalic must al                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                | \$242.90 Other insurance related                                  | Recording                                                       | Minister                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Computer Systems Design & 448                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 712100 Museum, haterical sites, & steel the the transfer of                                    | Securities, Commodity                                             | 512100 Motros preture & video                                   | 232310 Coal min ha                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                | Contracts, & Other Financial                                      | remail                                                          | 212200 Metal ore maing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | related services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                | Activities a resided                                              | 512200 Sound recording industries                               | 212300 Nonwillie muetal mang                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Attack athers, coersmon,                                                                       | 523140 Commodity contracts brokers                                | Manufacturing                                                   | 211110 Oil & gar extraction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (meludang imerier, meluratal,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Or other public figures                                                                        | 523130 Commodity contracts dealers                                | 31500 Apparel mig                                               | 213410 Support activities for maing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| performers                                                                                     | mountain dealers                                                  | aft.                                                            | Other Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | & Technical Services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                                                                | 523210 Securities & commodity                                     | 33-2000 Computer & electronic                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 241800 Adventagg & related services 443                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| removed of performing ere,                                                                     | 523120 Securities brokens                                         | 33200) Electrical equipment                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$41500 Management, acceptule, 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 711210 Specialor sports (melyding                                                              | 223900 Other financial investment                                 | gephanee, it component mig-                                     | 812220 Geneterna & crematorna                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| receired operations                                                                            | investment advice)                                                |                                                                 | 812310 Colo-operated laundries &                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | opmine poling                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Construction of Buildings                                                                      | Heelth Care & Social                                              | Discourage Marketine                                            | 81220 Dryckens & handy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 236200 Nonrectental building                                                                   | Assistance                                                        |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | development services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 23C)00 Rendential Incident                                                                     | Ambulatory Health Care                                            | supplier mig                                                    | dendy & dr. come                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Activities in the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Con |
| confruction                                                                                    | 521610 Home halfhore perves                                       |                                                                 | dropost & packup stars)<br>812210 Ruesral houses & Ameral                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Heavy and Civil Engineering                                                                    | 621510 Medical & diagnostic                                       | ē ā                                                             | servine .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | A CHANGE TO COMMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 237310 Highway, street, & bridge                                                               | 621310 Office of chroprasture                                     |                                                                 | 812330 Lines & uniform supply<br>812313 Nail salem                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 127710 / md midimin                                                                            | 621210 Offices of dentists                                        | 331000 Primary metal mig                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Real Estate & Rental & 43                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                                                                                                | 621550 Offices of mental health<br>practitioners (except          |                                                                 | 812910 Fet care (except reterinary)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Deal Estate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 237990 Other beary & civil                                                                     | Shreeway)                                                         | 313000 Textle mulk                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 523100 Leason of real edge                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Specially Trade Connectors                                                                     | 521340 Officer of physical.                                       |                                                                 | 812190 Other personal cure envises                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | outer &                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 238310 Drywall & inculation                                                                    | occupational & speech                                             |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 139310 Benteun contractors                                                                     | 621111 Officer of physicians (except                              | 339/00 Other miscellancous rufe.                                | B12790 All other personal services                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | & brakes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| _                                                                                              |                                                                   | Chemical Manufacturing                                          | 81120 Automotive body, paint,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 531320 Offices of real series GA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                | health appending                                                  | 325100 Sarle chemical rafg                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 238130 Glass & plazing contractura                                                             | 621391 Offices of podiate and                                     |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 5313/9) Other activities related to real                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 238140 Miscony contractors                                                                     |                                                                   | 32500 Periodo, ferduzo, é ober<br>entrabasi demical afe         | 211190 Other automotive repair &                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                | 621400 Outpatient can contass                                     | 325410 Starmacuncel & medicine                                  | character at the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the character of the charac | <br>7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 238220 Phrobing, beging & sir-<br>condition ne confucting                                      | 621900 Offer and ulatory health care                              | 32200 Resin, eynthetie rubber, ft.                              | car wiches)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 238110 Poured contress foundation &                                                            | services, blood, & organ                                          | articus & synthetic fibers &<br>Olamenta mfe                    | 811310 Commercial & netucinal machinery in equipment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 228160 Roofing contractors                                                                     | Hospitals                                                         | 325600 Som, chang comound, &                                    | (saceta axiomotive &                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 532210 Consumer electronics & 441                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                                                                | 622000 Hospitale                                                  | 325900 Criter chemical troofact &                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 236120 Structural steel & precast                                                              | Nursing & Residential Care                                        | preparation mix                                                 | 511210 Electrony & precuion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| contrate contration                                                                            | 623000 Nurang & rendeated care                                    | 31110 Assess for mix                                            | Entertrained                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Video tape & dusc restal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 238340 Tile & terrarro contractors                                                             |                                                                   | 311800 Bakeriee & rarilla min                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 238290 Other building equipment contractors                                                    | 62410 Child day care arrange                                      | 311500 Dury product mig.<br>311600 Fruit & venetable preserving | 211410 Home & garden equipment & appliance repair &                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 238390 Other building finishing                                                                | 624200 Community food & housing.                                  | A speciality feed miles                                         | 811420 Reupholstery & functure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 238190 Ceber foundation, structure, &                                                          | CALING Industrial & family                                        | 311610 Animalalaugtaring &                                      | P. J. A. O. O. Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Compan |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 238990 All other specialty trade                                                               | 624310 Vocational rehabilitation                                  | 311710 Seafood product preparation                              | good repar & manheamer                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| contrators                                                                                     | estricis                                                          |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                |                                                                   |                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

# 2003 Instructions for Schedule D

# Capital Gains and Losses

 The sale or exchange of a capital asset (defined on the page) not reported on an other form or schedule. The Schedule D (Form 1040) to report the following

Gains from involuntary conversant tother than from cavualty or theft) of capital assets not held for business or profit

 Capital gain distributions not reported directly on Form 1040, line 13a Norbusiness bad debts.

Additional Information. See Pub. 544 and Pub. 550 for more details. For a comprehen-sive filled in example of Schedule D, see Pub. 550.

Section references are to the laternal Revenue Code unless otherwise noted

# General Instructions Changes To Note

Maximum Capital Gains Tax Rates. The 28th maximum its rate on ret capital gain (the excess of ret keng serior capital gain over net shortern republishs) has been reakeed to 15%, and the 10% rate in this been reakeed to 15%, and the 10% rate in additional payments received lifer that installment payments received lifer that installment payments received lifer that client 12% gain and the 28% rate on received serior collectives gain and next an 10% gain fravered serior collections and the 28% rate on collections and the 28% rate on collections and the 28% rate on collections and the 28% rate on collections are also and an and access that the collections are serior and access that the collections are serior and access that the collections are considered as a serior of the collections are considered as a serior of the collections are considered as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections and the 28% rate on collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are collected as a serior of the collections are c not changed

Qualified Dividends. Dividently paid by more dementic and focult of the contract at the contract and of the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the contract at the co

Qualified S-Year Gate. The 8% maximum capital gares to a title for qualified Syear gam has tell formated for rates and other dapositions after May 5, 2003 title may marrier to even date that date! Instead gare from the extens will be taxed at 12% maximum capital gains tax rate described shows See, the marrations for line 35 on page D-10 for more details

Ordinary gain or loss on securities business, if you previously made a mark to market electron. See Traders in Securities on page D.3

Use Form 4684 to report unoluntary conversions of property due to catualty

Use Furna 6781 to report gains and basics from section 1256 contracts and straddles

Use Form 8824 to report like kind ex-changes. A like kind exchange occurs when you exchange business or invest ment property for property of a like kind.

Most property you own and use for per-sonal purposes, pleasure, or unvestment is a capital asset. For example, your house,

Capital Asset

28% Rate Gain. Any 28% rate gain to now figured on a workshore and enforced on Schooline 30 See the anstructions for live 20 beginning on page D 8

Capital Loss Carryover Worksheet. The Capital Loss Carryover Worksheet has been removed from the 2003 home corre for Schedule D to simplify the preparation of your capital loss carryover to 2004, you will use a worksheet in the 2004 historic time for Schedule D see the nature united for line 18 on page D 3 for more cleasts. for more details

farmitare, car, stocks, and bonds are capt tal assets. A capital asset is any property held by you except the following.

 Accounts or notes teceivable for services performed in the ordinary course of your trade or business or as an em-phyce, or from the sale of stock in trade Stock in trade or other property in-cluded in inventory or held mainly for sale to customers

1. Property used in a trade or burness;

Use Form 4797 to report the following Other Forms You May Have

The sale or exchange of

Depreciable and amorazable prop

Oit, gas, geothermal, or other mm cral property; and

Section 126 property.

or other property beld mainly for sale to # Depreciable property used in your trade or business, even if it is fully de-

a Real estate used in your trade precuted

The involuntary conversion (other than from casualty or theft) of property used in a trade or business and capital as sets held for business or profit.

other than inventory or property held promarily for sale to customers in the orth nary course of your trade or business.

The disposition of noreapital asset

a Copyrights, herary, maskal, or artack componitions, herer or monounds,
or smallar property (4) created by your
personal efforts; (b) prepared or problech
tor you (in the case of letters, memoranks, or smallar property, or (c) that
you created from someoure who created
them or for whom they were created as
them or for whom they were created as
them or for whom they were created as
the mean of or whom they were created as
the persons owner or the property of the pretack of the pre-your control of the pre-your order. Ordinary loss on the sale, exchange, on ordinaries of small lossness investment company feating 1242 stock.
 Ordinary loss on the sale, exchange, on wedderstoss of small business (see for 1244) stock.

a U.S. Government publications, in-cluding the Congressional Record, that you record from the government, other than by purchase at the normal sakes pick, or that you get from someone who park of the property of the congression of the hard received of m a similar way, if your basis is determined by reference to the

 Certain commodities derivative fi-nancial instruments held by a dealer. See previous owner's basis. section 1221(a)6) Certain hedging transactions entered and in the normal course of your traff or business. See section 1221(4)(7).

Supplies regularly used in your trade

# Short Term or Long Term

Separate your capital game and boses ac-ciding to her body you held or owned the property. The holding period for short-term capital gains and bosses is 1 year or less? The holding period for long-term capital gains and bosses is more long-term capital gains and bosses is more hard year. To figure the behing period begin countaing on the day after you re-ceived the property and include the day you disposed of it

If you disposed of property that you acquired by inheritaine, report the disposition as a long term gain or loss, regard less of law long you held the property

A nonhusiness had debt must be ureated as a short-term capital hoss. See the 550 for what qualifies as a nonhusiness had debt and how to enter it on Schedule D.

# Capital Galn Distributions

These darubutants are paid by a mutual familiar for explained received recompany) or real estate receivement turns from the rest tailound bing stem or tealback bing stem or applia gains. Distributions of net realized shorterent explaint gains from the realized shorterent perpention of net realized shorterent properties from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the realized shorterent from the reali

Erace on lare 13, column (f), the total capital gain distributions past to you during the year, regardless of how king you held your silvestinets. This amount is shown in box 2a of Form 1099 DJV.

If there is an amount in box 2b of Form 1099 DIV, include that amount on line 13, column (g).

If there is an amount at box 2s, in clude that amount on line 5 of the Qualified 5 Year Gain Worksheet on page D-10 of you complete line 35 of Schechte D

If there is an amount in box 2d, in close that amount on line 11 of the Unreceptured Section 1259 Gain. Worksheet on page D I if you complete the 19 of Schedule D

If there is an amount as box 2c, see Exclusion of Gain on Qualified Small Business (QSB) Stock on page D-4

If there is an amount in box 2f, on-clock that amount on line 4 of the 28% Rate Gain Worksheet on page D-8 if you complete line 20 of Schecktie D paid to you but actually belong to some-one elsel, report on hue 15 only the amount that belongs to you. Attach a statement showing the full amount you If you received capital gain distribu-tions as a nominee (that is, they were

# Schedule B for filing requirements: Forus 1099-DIV and 1096 Sale of Your Home

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received and the amount you received as a nominee. See the Instructions for

If you sold or exchanged your main home, do not report it on your tax return unless your gain exceeds your exclusion amount. Generally, if you meet the two tests below, you can exclude up to \$250,000 of gain If both you and your spouse meet these tests and you file a joint return, you can exclude up to

\$\$0,000 of gain (but only one spouse needs to meet the ownership requirement in Text 1). Test 1. You owned and used the bottle

Do not deduct a loss from the direct or indirect sale or exchange of property be-tween any of the following as your man hime for 2 years or more during the 5-year period ending on the date you sold or exchanged your home Test 2. You have not sold or ex-changed another man home during the 2-year period ending on the date of the sale or exchange of your home

same trust. Even if you do not meet one or both of the above two text, was till an illuming an exchassing they used, we exchanged the home because of a change in place of employment, beath, or cetain unforesenticumstances, in this case, the maximum mineral of gain you can exclude it reduced.

See Pub 523 for details, including how to report any taxable gain of a You for your squared in arrived any part of the home for businers or terral purposes after May 6, 1997, or # Your gam exceeds your exclusion amount.

# Partnership Interests

A sale or other disposition of an unterest in a partner from may retail in ordinary an come, collectibles gain (387 rate gain. For details on 1287 rate gain. For details on 1287 rate gain. For details on 1287 rate gain. For details on much gain on page D.B. Gridhals on much gain on page D.B. gain, see the undouclers for line 19 be gainin, ee the undouclers for line 19 be

### Capital Assets Held for Personal Use

Generally, gain from the sale or exchange of a capital gain. Report it on Schelde D. In a capital gain Report it on Schelde D. wered depreciable property to personal use and of personal property to personal use, all of print of the gain on the sale or exchange of that property may have to be explained as cadinary mome. Use Part III of Form 4792 is figure the amount of the sale of confinence for applied. The sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sal

Lost from the sale or exchange of a schall loss led for pownal use is not dalktube. But if you had a loss from the sale or exchange of real erate led for personal use for which you received a serion on Schedule D even though the sation on Schedule D even though the sale is not dashed the Fee example, you have a loss on the rate of a vocation have a loss on the rate your man home and you received a Form 1099 S for the transe goot, Report the transaction on three transes own, Report the transaction on three depending on how long you

owned the home. Complete columns (a) through (e). Because the host is not deductible, enter zero in column (f).

# Nondeductible Losses

corporation's stock funless the loss is from a distribution in complete liquidation of a corporation) A corporation and an individual wains more than 50% of the Members of a family owning more than

 A grantor and a fiduciary of a trust.
 A fiduciary and a beneficiary of the A fiduciary and a beneficiary of an other trust created by the same grantor

fixing of that estate, unless the sale or exchange was to satisfy a pocuruary be quest (that is, a bequest of a sum of An executor of an estate and a bene

 An individual and a tax-exempt or ganzation controlled by the individual or the individual's (amily See Pub. \$44 for more details on

If you disposed of (a) an asset used un actors; to which the artisk rules up py or (b) any part of your inserest in an activity to which the strick rules apply, and you have amounts in the actory for which you are not at risk, see the limitne, tions for Ferm 618 sales and exchanges between related par

If the loss is allowable under the atrix nick, it may then he abloct to the passive activity rules. See Form 883 and its nartoctoric for details on report are captal gains and beses from a pas one activity.

# Items for Special Treetment

 Bonds and other debt assuments
 See Pub. 550 \* Transactions by a socurities dealer See section 1236

Certain real estate subdivided for sale that may be considered a capital as-set. See section 1.37.

 Gain on the sale of depreciable property to a mose than 50% owned en-tity or to a trust of which you are a hene ficinity. See Pub. \$44 Gain on the disposition of stock in

a Gain on the sale or exchange of the certain foreign corporations. See an interest charge domestic internalismal sales corporation. See soction 995(c). stock to certain foreign corporations

 Transfer of property to a partnership that would be uested as an investment company if it were incorporated. See Pub. 541 section 1248

sfied public utility dividend reinvestment plan. See Pub. 550 Sales of stack received under a qual

 Transfer of appreciated property to a political organization. See section \$4 # In general, no gain or loss is recog-nized on the transfer of posperty from an

individual to a spouse or a former spouse if the transfer is incident to a divorce. See Pub. 504.

 Any lows on the dispusion of con-verted wettand or highly evoluble cropinal that is first used for farming at-tangent and in 1,78%, it reported as a long-term capital loss on Schadule J, but my gain is appended as redunary income on Form 4797. Amounts received on the retrement of a debt instrument generally are treated as received in exchange for the debt in-strument. See Pub. 550.

• If qualified dividents that you re-ported on Form [140, in e9), include ex-traordinary dividents, any loss on the side or exchange of the stock in a long-term expiral, lose to the extent of the extraordinary dividents. An extraordinary dividend is a divident that expile or ex-ceeds 10% (5% in the case of preferred roock) of your basis in the stock

Amourts received by stureholders in corporate liquidations. See Pub. 550.

 Cash received in beu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550. Mutual fund load charges, which may not be taken into account in deler-mining gain or loss on certain disposi-tions of stock in metual fonds if

• The sale it exchange of S corpora-tion stock or an interest in a trust held for more than 1 year, which may result in collectibles gain (28% rate gain). See page D-8 reinvestment rights were exercised. See Pub. 564.

Gain or loss on the disposition of securities futures contracts See Pub. 550.

Gain on the constructs See Pub. 550.
 Gain on the constructive sale of certain appreciated financial positions. See Pub. 550.

 You must carry on the activity with continuity and regularity. The following facts and electrications should be considered in determining if your activity is a business

· Your activity must be substantial.

• Certain constructive ownership transactions: Gain in excess of the gain you would have recognized if you had had a fineral issest directly during the term of a derivative contract must be treated as ordinary income. See section 1260. If any portion of the constructive ownership transaction was open in any ownership transaction was open in any ownership transaction was open in any to year, you may have to pay inserest. See section 1260(b) for details, including the section of the including the formers as an additional tax on From 1260(b) inserest and the amount of the interest of the bill of line 60. White Section 1260(b) inserest and the amount of the interest of the bill of line 60. This interest is not deather the.

The frequency and dollar amount of your trader during the year.

The extent to which you pursue the activity to produce income for a liveli-hood.

Typical holding periods for securi-nes bought and sold.

The site of publicly traded securities, if you else to for publicly traded securities, if you else to for our purpose gain by puritharing common veck or a purtuer loss investment company during the 60-day period that began on the date of the sale. See Pub. 550.

 The sale of qualified securities, held for at lead 3 years, to an employee stock womenting plan or eligable worker owner overpeting, if you elect to postpone gain by purchasing qualified replacement property. See Pub. 550.

A wash sale occurs when you sell or oth erwise dispose of stock or securities (in-

and D.1 or Form 4797, the gain or hers from the dispersion of newartees is not taken into account when figuring net enrings from self-employment on Sched-te SE See the incurtaints for Schedule from a reception that applies to sec-tion 1286 contracts. cluding a contract or option to acquire or sell riock or securities) at a loss and, within 30 days before or after the sale or disposition, you directly or indirectly: Buy substantially identical stock or

The limitation on investment interest experts that apples to inventors does not apply to interest paid or invented in a bading bunices. A trader reports interest expense, and other copenses (excluding commissions and other oots of sequing or disposing of securities from a trading business on Schedule. C (intered of Schoule. A) Acquue substantially identical stock or securities in a fully taxable trade, or

Enter into a contract or option to acquire substantially identical stock or se-

You cannot deduct losses from wash aske unies the loss was neurned in the ordinary course of your business as a dealer at stock or securities. The basis of the substantially identical property (or contact or option to acquies such property) is in cost increased by the disallowed loss. For more details on warth sales, see Pub. 559.

A tasker also may hold securiase for reventioner. The talks for investor gener-ally well apply to those securios. Also case interest and other expenses between your trading business and your invest-nent accurate. Report a wash tale transaction on line I of 8 Enerth tell amount of the (lass) in column (f). Also report this amount on column (f). Also report this arount in column (g) for transaction counted after May 5, 2003. Discuth below the line on which your reported the lors, enter "Wash Sale" in column (a) and order as a positive amount in column (f) fand column (f) that column (f) transactions after May 5, 2003. The amount of the loss for allowed.

Wark-To-Marke! Election for

redera

# Traders in Securities

A traker may make an election under eccional 4280 to report all gains and losses from eccurities beld in correction with a trading behines as ordinary income for loss it include behines as endiances for der year. Southers held at the end of the year southers held at the end of the year southers held at the end of the year set "marked to marker" by near, on year to marker white on the hard purpose of the traction of the part prior to the year for the year deviced must be make by the due date choice must be make by the due date for including extensives of of the tax return for the year for which the electron becomes effective. To be effective for 2003, the electron must have been make by April 15, 200. You are a trader in securities if you are engaged in the business of buying and selling securities for your own account. To be engaged in business as a trader in You must seek to profit from daily market movements in the prices of re-curries and not from dividents, inseres, or capital approxision.

Starting with the year the election becomes effective, a table report all gains and losse from ecunities ledd in cornect because in the large because, in whether we will be the large because in the large securities held at the end of the year, in Part 104 For 4394, for the large on making the mark the market election for 2004, see mark to market election for 2004, see has 550 You can find Rev Proc § 94.17 (1994). CB 503 You can find Rev Proc § 94.17 (1994). The part of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of the large of

If you had securded for presenter, they must be exertited as such an your records on the day they are soquined from the day they are soquined from the separate brokerage account). Such the following the control of the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the followin

The amount of time you devote to the activity.

You are considered an investor, and most a trader, if your activity dees not meet the above definition of a business li does not mater whether you call your eff a trader or a "day trader."

## Short Sales

A thort sale is a contract to nell property you between die delengy to a buyer Al a later date, you either buy substantially femural property and eldenger in the leaster of achier in the leaster of achier property with a table founding person is the anne of the sale Unitally, your belinding person is the amount of time you actually helicited to the least to chook the shatt sale Euwever, you gain when closing a short sale is short term if you (e) leed wastantially idented all property for 1 year or less on Life an unvertor, a trader must report each safe of exerution (briting uno account commissions and any other costs of exequiting of despoining of the securities) on Scheddle D ur D I or on an attached statement containing all the same into motion for each safe in a smaller format flowever, if a trader previously make the flowever, if a trader previously make the mark to make decision for below, each amark to make decision for below, each amark to make decision for below, each amark to make decision for below, each amark to make decision for below, each amark to make of Schedules D and D.I. Regatidiess of whether a turder reports his or her gains and losses or Schedules D.

the date of the short rath or (b) acquired property substantially them of 10 the property substantially them of a foot a rate of the you close the short rate than one than 1 var on the date of operty for more than 1 var on the date of 1 short rate, my loss realized on the short rate is a long term capital loss, even if the property word to close the short rate was held I year or less.

# Gain or Loss From Options

the closing or expination of an option that is not a section L256 contact but is a cuttain seed in your hands If an option you purchased depicted enter the expiration date in column (c), and enter "EXPRED" in column (d). If an option that was granted vinition, expirate enter the expiration date in column (d). If an option the expiration date in column (d), and the expiration date in column (e), and the other columns as appropriate. See Pub. 550 for details. Report on Schedule D gain or loss from

# Undistributed Capital Gains

Include on line 11, column (f), the amount from box to of Form 2439. This represents your share of the undistributed long term capital gains of the regulated investment company (including a mutual fund) or real estate investment trust.

If there is an amount in box. Ib of m 2439, include that amount on line column (g) Form

x le, in-he Quali-on page If there is an amount in box lo, clude that amount on line 5 of the Qu field 5-Year Gain Worksheet on p D-10 if you complete line 35 Schoolte D.

If there is an amount in box 1d, in-clude that amount on line 11 of the Un-recaptured Section 1256 Gain Worksheet on page D.7 if you complete line 19 of Schedule D.

If there is an amount in box 1e, see Exclusion of Gain on Qualified Small Business (QSB) Stock on page D-4

Erec on Form 1040, line 67, the tax paid as shown in box 2 of Form 2339. Also on line 67, check the box for Form 2339. Add to the basis of your saw the excess of the manuit whileded in incone over the amount of the codif for the tax paid. See Pub. \$59 for details If there is an amount in box If, in-clude that amount on line 4 of the 28% Rate Gain Worksheet on page D-8 if you complete line 20 of Schedule D.

# Installment Sales

If you sold property (other than publich waded stocks or securities at a goal and you will receive a payment in a tay year effect the year of sale, you generally must report the sale on the maxiliment method unless you clert not to. Hee Porm 625 to report the sale on the installment mathod. Also use Form 635, to report any payment received in 2003 from any payment received in 2003 from any payment received in 2003 from a tale made in an earlier year that you re-ported on the irreallment method

To elect out of the installment method, report the full amount of the gain on Schedule D on a timely filed re-

num (including extensions) for the year of the stale. If your original teatm was filed on time, you may make the election on an amended return filed no later than 6 months after the che date of your return (exchaing extensions). Write "Filed portation of the che and the section (901.910)."2 at the top of the che of the che of the che of the che of the che of the che of the che of the che of the che of the che of the che of the case of the che of the che of the case of the che of the che of the case of the che of the che of the case of the che of the case of the case of the che of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the cas the amended return.

# Demutualization of Life Insurance Companies

party occurs when a mutual life insurance company, there is a policyboker or arrandant. If you were a policyboker or arrandant of enived either stock in the dock company or earl in exchange for your equity interest in the mutual company. The basis of your equity interest in the mutual company property is considered to be zero. Demutualization of a life assurance

If the demunalization transaction quilifies as a twiffer reorganization, no quilifies as a twiffer reorganization, no gain is recognized on the exchange of your equity interest in the nutual company or a dotter you did the turnston is a tax feet tenery ganization. Because the basis of your equity interest in the mutual company is oversided to be zero, your hading perform the company. If you received cash in extent of the react of the cash control and angular field and any interest in the mutual company. If you received cash in extending feet your expired cash in extending the equity interest for more than 1 year, report the gain as a long-term capital gain on in amount on line & II you held the equity interest for more than 1 year, report the gain as a long-term capital gain on line & II you held the equity interest for more than 1 year, report the gain as a short-term capital gain on line I

not qualify as a tax-free reorganization, you must recognize a capital gam in amount aqual to the cash and fur marker adoes the capital to the cash and fur marker adoes the gain as a long-team capital gain on line 8 I five ubed the equiv interest for 1 year or less, report the gain as a long-team capital gain on line 8 I five ubed the equiv interest for 1 year or less, report the gain as a short-term capital gain on line 1 Your balding period for the new stock begins on the day after you received the stock. If the demutualization transaction does

# Exclusion of Gain on Qualified Small Business (QSB) Stock

Section 1202, allows for an exclusion of up to 50% of the clightle gam on the sale on exchange of QSB stock. The section 1202 exclusion applies only to QSB stock held for more than 5 years.

 It must be stock in a C coporation (that is, not S corporation stock). Ponss To be QSB stock, the stock meet all of the following tests: It must have been ongurably after August 10, 1993.

As of the date the stock was issued, the corporation was a domestic C corpo-ration with total gross assets of \$50 mil-lion or less (a) at all times after August

9, 1993, and before the stock was resuded and (b) immediately after the stock was issued. Gross assets method those of any predecessor of the corporation. All corporations that comparations that are mentioned to the same patent-substituty controlled group are treated as one corporation.

• You must have acquised the stock at its original issue (either directly or through an underwriter), either in expange for movey or other property or as pay for services fother than as an underwriter) to the corporation. In certain writer, to the corporation. In certain exers, you may meet the fest if you acquised the stock from another person who meet the test (such as by gift or inheritance) or through a conversion or exchange of QSB stock you held.

During substantially all the time you held the stock: The corporation was a C corpora2. At least 80% of the value of the corporation's axets were used in the active conduct of one or more qualified businesses (defined below), and

3. The conjoration was not a foreign corporation, DICS, former DISC, feet their measurem company, real estate in vestment trust. REMIC, FASIT cooperative, or a conjoration that has made (or that has a substitiny that has hated investment company, real est, vestment trust. REMIC. Ey cooperative, or a corporation this made for that has a subseiting the made) a section 930 election.

Note: A specialized small business is vestment company (SSBIC) is treated having met test 2 above.

A qualified business is any business other than a-

Business involving services per-formed in the fets of betth, fer-engi-neering, architecture, accounting, archattal reserve, performing are, con-rulting, atthetics, financial services, or brokerage services.

Business whose principal asset is the reputation or skill of one or more em-

 Bauking, msurance, financing, leasing, investing, or similar business. · Farming businers (unluding the rais-

ing or harvesting of trees).

• Business involving the production of products for which percentage depletion can be claimed.

Business of operating a hotel, motel, restaurant, or similar business

For more details about limits and ad-ional requirements that may apply, see ditional requirements that may section 13%.

# Pass-Through Entitles

must

If you belt an interest in a pass-through entity it a partnership. So composition, or maintal find or other tegulated investment company) that noted (OSB enck, to quality for the exclusion you must have held the oriects on the date the pass-through en-tity sequired the (OSB stock and at all times thereafter until the stock was sould

Z

line 7s, coll post May 5

zas on line

Complete all other cohmus as not a stell the thin for ener any amount a column (g) Duretly below the line on which you operated the gann, evite in column 19). See one 13½ exclusion' and ener as a loss in column (f) the amount of the all loss the column (f) the amount of the all worther exclusion. If you are completing line 30 of Scheide f), event as a prostrice turner the amount of your allowable or clumon on line 2 of the 28% Rate Gann Worthsheet on page D. Report in column (f) of line 8 the entire gain realized on the sale of QSB stock, Complete all other columns as inchi ated,

Gaia Prosa Forers (1994)DV. If you retowed a fewn 1099 DV, wat a gain in
box 2s, part or all of data gain who is a taken to hos? 2s and by the
tot the section 1302 evil known to column
a tail of the 8 as elset the rame of the coppotation whose stock was sold in column
(i.e. erior the amount of your allowable
exchange as a toss. If you are completing
the 20 of Schwide D, erior as a posterior
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transpar of your allowable evolution whose
three 20 of the 28% Rate Gain Wordthree 10 on page D 8.

Alternative Minimum Tax. On line, 12 of Form 6281 you must refer 42% of your Plan line are large for the proportions before May 6, 2033 (7% for dispositions after May 5, 2033).

Rollover of Gain From QSB

If you sold QSB stock tdefined on page D-41 that you held for more than 6

mouth, you may obe to prospete gets to op probase other QSB six k during the Othy persol that began on the date of the side. A pass though crustly also may make the election to pospetic gain. The benefit of the propagate gain and the control of the propagate gain to your thate of the centry is posterored gain if you that an interest in the cruity for the centre persol the entity sold, the QSB nox k had for more than 0 months and you held in interest in the crustly for the entire persol the entity to be the entity point, you also may elect to postpore gain if you also may elect to postpore gain if you, and the that the present of the crust-purchase the replacement QSB stock within the 60 day person

You oust recognize gain to the extern the sale proceeds exceed the rost of the replacement stock. Reduce the bases of the replacement stock by any postported 8 am

You must make the election no later that the date (in hidge exercion) for filing yout its return for the tax year in which the QSB nock was sold. If you organize teturn was filed on time, you may make the election our an areached re until field no here than 6 meaths after the date of your return feetching extension. Were Thick pursuits to serving 1919 9100. Z at the top of the amerskil

To make the electron, trepert the critice par realized on the set in confun. (1) of line 1 or 5. If the size occurred lifer May 5. 2003, also repert the gluin in column (g) junkes the gain also qualifies for the section 1.0 declarated to a page 0.4. Directly below the line on which by our reported the gain can usedimit 19 "See tren 1045 follower", and enter the manual of the properioral gain as a forest in column (f) and column (g) for salest direct May 5. 2003, unless the gain as a dear direct May 5. 2003, unless the gain as a dear direct May 5. 2003, unless the gain as a dear direct May 5. 2003, unless the gain as a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct May 5. 2003, unless the gain at a dear direct directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and a dear directly and

# Rollover of Gain From Empowerment Zone Assets

If you sold a qualified empowerment zers as east drive whe than I year, you may be able to elect to post proper part or all of the gain that you would otherwise in blue or Schedule D. If you make the election, the gain on the size generally is recognized only to the catent, if any, that the amount realized on powerment zone assets the cost qualified empowerment zone assets (replacement powerment zone assets) (replacement property) you purches during the 90-day period beginning on the date of the size. The following miles apply

 No portion of the cost of the re-placement property may be taken into ac-count to the extent the cost is taken into account to exclude gain on a different empowerment zone asset. The replacement property must qual by as an empowerment zone asset with

time total

o This election does not apply to any gair (a) treated is redding to more of the antibulable to red preperty; or an union applies and which is not an integral part of an energiese zone business.

The District of Columbia energiese zone is not readed in a new zone is not readed in a new zone in the readed in an empowerment zone for the trained in an empowerment. You must reduce the basis of the re-ucement property by the amount of

powerment zone and emergrise zone business. You can find out if you business is lo and within an empowerment as we by using the RCEZEE Address for ato the http://hud-esri.com/ \* The election is presentable without IRS coverant. See Pub 954 for the definition of em beaterniser/eac

amets are Qualified empowerment rone a Targible property, if

I You acquired the property after December 21, 2000.

 The original use of the property the empowerment zone began with yo Ę

3. Substantially all of the use of the property, during substantially all of the prime that you leds it, was in your enterprise zone business, and

• Stock in a demestic conpectation or a

capital of profits interest in a donnette

1. You expured the stock or partner altip interest after December 21, 2000, sieley in exchange for each from the corporation is its original issue (decely or decough an unservative) or from the part

Column (b) — Date Acquired

2. The business was an enterprise take business for a new business being organ and as an enterprise take business) as of the time you acquired the stack or partnership interest, and

3. The business qualified as an enter prise zone business during substantially all of the time during which you held the stock or partnership interest.

How To Repart. Repart the entire gain realized from the sale at your otherwise would without regard to the election (in Schediber, lung. 8 enter "Sexons 1937B Rollovet" in volume (a) and enter as a loss in column (i) and enter as a loss in column (i) and enter as a virial political and column (g) for sales after May 5, 2003) the amount of gain are libert on Schegule D that you are clecting to postpore. If you are reporting the safe ducetly on Schedule D, lure S, use the line directly below the line on which you are reporting the sale.

See action 1397B for more details

Column (d) -- Sales Price

Specific Instructions

ines 1 and 8

ceeds mittus commissions and option gommon west exported to the IKS, ener that net amount in column (d). If you enter the ret amount in column (d), do not as the the commissions and option premiums from the sak as column (e). Enter in this column either the gross sales price or the next sales price from the sale. If you said stocks or bents and you received a Form 1099 B. (or substitute statement) from your broker that shows gross sales price, enter that amount in column (d). But if Form 1099 B (or sub-citivite statement) indicates that gross pro-Errer all rabs and exchanges of capital assets, in blang rocks, built, etc., and real easier in hai reported on Ferm 4684, 197, 6.525, 6.81, or 8.524, 9.81 of no not report the sale or exclange of your man beat unless there are no exclusive or page D.-J. In clude these transactious even of you darwing receive Form 1998-8 i 1998-8 (or asbeinness) for the transaction when the externorm to describe the property at because to the property as they are based on the description of the property as a flexy at based on the descriptions of the property as a flexy as described on the descriptions of the property as deep or 1999-8 (or substance rate.)

You should not have received a Form 1999 B to a substitute attention for a trans toon merely representing the return of your original arvestment in a nostrature freather obligation, not a sa saying bend or a certificate of deposit, But it you did not the property the amount shown on Form 1999 B for substitute statement in both columns (ct and feet

Use Schedule D.F to Inst additional transactions for lines I and 8. Use as many Schedulez D.I as you need Erser on Schedule D. Iarse 2 and 9, the combined totals from all your Schedules D.I.

Basie Column (e) - Cost or Other

If you sold stock, adjour your basis by subtracting all the nantazable distributions you received before the sale Alan adjour your basis for any stack epide See Pub. 550 for details

33

the following short term capital gains a losses for 2003.

I gain, eather zero

in a gain or an unallowed loss

held on James acquired for an asset you made on electron to accognize any gain in a deemed rale is the date of the deemed tale in the date of the deemed tale in the date of the deemed tale and reacquirition.

The date acquired for an asset it on January 1, 2001, for which

If you disposed of property that you acqueed by interface, report the gain or (loss) on line 8 and enter inviteMERITED" in coloum (b) instead of

the date you acquired the property

in you soul a therk of week for time in property in lat was sequent through several different parchaes, you may report in the sile on one line and effect you way to you way to the time to the sile of the time to the sile of the sile of the sile of the sile of these you way to the sile on Part I and the lang term gam or (loss) on the sile in Part I and the lang term gam or (loss) on the sile in Part I and the

The basis of property acquired by gift is generally the basis of the property in the hands of the darror. The basis of property acquired from a decadent is gen property acquired from a decadent is gen early the fair market value at the date of death, See Pub. 551 for details

Column (c) — Date Sold

umn (g), since they have a post May 5 met short-orm gain of \$1,000, coinsoling of the post May 5 short term gain of \$5,000 from item 2 and the post-May 5 short-term loss of \$5,000 from item 3

If a charrable contribution debis toon is allowed because of a brigant sale of property to a charrable expansion, the additively basis for purposes of thermining gain from the sale is the amount this the same ratio to the additively has as the amount calificality to the taw market while See Pub 544 for Astalis.

Intense your cost or other basis by my expense of side, with as forders fees, commissus, rite and bed framefuses, and opens premium, before mix means and opens from the modes you respected the net side spream column (d).

Column (f) — Gain or (Loss) for the 55 For more details, see Pub Entire Year

You must under a separate entry in this conting for each transaction reported on those i and 8 and any other finetin that applies to you For these I and 8, substant applies to you For these I and 8, substant the amount in column (cd) Finer negative amounts in parentheses.

Column (g)—Post-May 5 Gain or (FOSS)

Enter at this column all gains

you reported ut column (f) from sales, exchanges, or convertous fearbling at stallment payments received after May 25, 3003 flowers, do not nicke gain attributable to turns aparted section 1230 and on the gains and lusser (fe flowed on page D 8) or eligible gain only qualified small bettuess stock (delined on qualified small bettuess stock (delined on Enter on line 7s, column (g), your post May 5 short term loss, it any 11 the total of lines 1 through 5 in column (g) is page D-l). Line 7a In general, the cost or other base is the cost of the property plus prechase commissions and improvements, amuse dependent of cution, amentration, and depletion If you inherited the property, got it as a gift on received it in a tax free cachings without any nate of the use if the about the about cost as the basis. If you do not use the actual cost as the basis. If you do not use the actual cost as the basis. If you do not use the actual cost as the basis. If you do not use the actual cost as the basis and cost as the actual cost as the basis. If you do not use the actual cost as the basis and cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as the actual cost as a cost as actual cost as the actual cost as a cost as actual cost as a cost as actual cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost as a cost

I. A sale of stock on April 10, 2003, at a loss of (\$2,000).

July 7, 2

2. A sale of stock on a gain of \$2,000.

3. A sale of stock on September 15, 2003, at a loss of (\$3,000)

You may elect to use an average basis for all there of a munoal fined if you as quired the shares at various times and priver and you fell the three on keposit or an account hankled by a consolain or agent who acquired or redeemed those three lives are regoring an average basis, an lade AACBB in column (a) of Schedule D. For details on making the electron and how us figure average basis, see Pub. 544

The Buches ener a loss of (\$1,000) on the  $J_{\rm R}$ , column (\$1, contesting of the post May 5 short term gain of \$2,000 from stem 2 and the post May 5 short term have of (\$3,000) from item 3

Example 2, Frank and Barbara Elm had the following short term capital gains and losses for 2003

A sale of stock on June 9, 2003, at a gain of \$4,000

ź,

September

3. A sale of stock on S. 2003, at a loss of (\$3,000).

A sale of stock on March 5, 2003, at a gain of \$2,500

Be sure to self all sales price entries on lines 1 and 8, collowing to the collowing and 9, colours on lines 2 and 9, colours (d) fairer the totals on lines 3 and 10.

Add the following amounts or exercise the following amounts or states of the following amounts or states of the following and the following amounts of the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the following the f

Enter in this column the date the asset was required. Use the laded date for stocks and beats traded on an exclusive or over the courier market. For stock or other property sold their order the date the stock or property was delivered to the broker or lender to chose the short sale.

If you elected to recognize gain on an seel held or January I. 2001, your basis in the asset is as closing market price or fair market value, whithever applies, on the date of the deemed sale and recognization, whether the deemed sale and recognized the deemed sale resulted.

In rease the cost or other basis of an original issue dayount (OD) debt metter up the mente by the amount of OD that has been reclaided in goes income for that metter. See Pub. 550 for details

Enter in this column the date the asset was rold. Use the task date for ske,ks and honds traded on an exchange or over the counter market. For stock or over the counter market. For stock or over property you have, a enter the date you sold the stock or property you have rounded to open the short selections action.

you chose not to treat all of the gain limit payment received after May 6, 1997, and before August 34, 1999, at un-reaptured section 1259, gain, use only the armourt 350, gain for those pay-ments to reduce the total unaccappured section 1250, gain remaining to be re-ported for the side. Include this amount on tre 12.

Limit on Capital Losses. For 2003, you may deduct capital losses up to the amount of your capital gams plus \$3,000 (\$1,500 if married separately)

Capital Less Carryover. You have a capital loss carryover from 2003 to 2004 if you have a loss on line 1/a and either That loss is more than the loss on

• Form 1040, line 38, is less than

To figure any capsal loss carryover to 2004, you will use the Capital Loss Carryover Worksheer in the 2004 Instructions for Schedule D. If you want to figure your carryover now, see Pub. S56.

You will need a copy of your 2003 Form 1040 and Schedule D to figure your capital loss carryover to 2004.

Tax Computation Using Maximum Capital Gains Rates

First, complete Form 1040 through line 40 (taxable income). Then, unless the Eu-

Unrecaptured Section 1250 Gain Worksheet - Line 19

exption below applies, complete Part IV of Schedule D to figure your tax if: If you carrot use Pan IV of Schedule D to figure your tan, see the Instructions for Form 1040, line 41. Both lines 16 and 174 of Schedule

D are gains or You have qualified dividends Form 1040, line 9b.

Baception. If Form 1040, line 40, is zero, enter zero on Form 1040, line 41, and do not complete Part IV of Schedule D Line 19

If you complete Part IV, complete the worksheet below if any of the following apply for 2003.

You sold or otherwise disposed of section 1250 property (generally, real property that you depreciated) held more than 1 year.

You received installment payments for section 1250 property held more than 1 year for which you are reporting gain on the installment method.

You received a Schedule K-1 from an estate or trust, partnership, or 5 corpo-ration that shows "unecaptured section 1250 gain."

 Nou received a Form 1099-DIV or Form 2439 from a real estate investment trust or regulated investment company (including a mutual fund) that reports "unco-aptured section 1250 gain." You reported a long-term capital gain from the sale or exchange of an in-terest an a partnership that owned section 1250 property

Instructions for the Unrecaptured Section 1250 Gain Worksheet

Installment sales.

one property described on line 1, com-plete lines I through 3 for each property on a separate worksheet. Enter the total of the line 3 moutan for all propertier on line 3 and go to line 4. Lines I through 3. If you had more than

Line 4. To figure the amount to enter on line 4, follow the steps below for each installment sale of trade or bunness prop-erty held more than I year.

Step 1. Figure the smaller of (a) the degrecation allowed or allowable or (b) the front gain for the rate. This is the smaller of the 22 or lone 24 of your 2003 Ferm 3/97 for the comparable lines property

**37.** 

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clude on line 1.2 in unexaptured section 12.70 gain from the safe of a vacation home you prevently used as a reental property but converted to personal use prior to the safe. To figure the amount to energy in the 12, follow the applicable m structions below. Sig 2. Reduce the amount figured in stay 1 by any section 120 ordinary income recapilure for the side. This is the amount from the 2.66 of your 2013 Form 4197 (or the comparable line of Form 4197) for the year of side. More trooper or 170 for the countries of the comparable line of Form ordy. The result is your total unrecipitude section 12.90 gain that must be allocated to the instillment payments received from the side.

 Step 2. Reduce the amount figured in right by any section L20 ordinary income require for the rate. This is the amount from line 2/g of your 2/03 Form 1/97 for the comparable line of Form 1/97 for the year of sales for the prop-ery. The earth is your task and uncognized section 12/9 gain that mark be allocated to the instillment payments received from de sale Sign 3. Generally, the amount of section (123) gain metallized paying mean is utested as unexaptured section 1.29 gain miguted in step 2 has section 1.20 gain figured in step 2 has been used in Mill Figure the amount of gain for itselfluent payments received in 2003 at the smaller of (a) the amount 2003 from 622, whichever applies or (b) the amount of uncexpuned section 1.20 gain from pine 200 in 10 3 or your 2003 From 6522, whichever applies or (b) the amount of uncexpuned section 1.20 gain for the site vehicle of 10 gain reported in prior years feet halfug section 1920 ordinary whome to the test at least the May 6, 197, and before August 24, 1999, and the mount you chose to be the summer only the mount you chose to rest as unreceptured section 1.20 gain from payment section 24, 1999, as muck explicit 8, 20 gain the only the mount you chose to be the summer on the extern 1.20 gain for those payments to either the amount on life 4, the stability in the subsulting to be received 1.20 gain from payment for the stability in mount on life.

Line 10. Include on line 10 your share of the parincerhol's unexagued section 129 gain that would neath if the parincerhol and had needed of its section 129 property in a fully taxable turnsaction inneediately before you sold or exciton inneediately before you sold to exclude the parincerholy. If you recognized less than all of the result if you recognized less than all of the rection is having unsferred only a proportionate amount of each section 1250 property. For details, we Regulators see too 1160-11 Also another the statement

under Regulations Line 12. An example of an amount to inrequired und section 1.1(h)-1/e).

Other sakes or dispositions of section 1209 property. For each size of property held meet than I year (for which you deform on make an entity in Fart I of Form 1479). Gaue the smaller of lot be be prevision allowed or allowable or by the wait gain the test. This is the smaller of live 22 or line 24 of Form 1479 for the property. Next, reduce that amount by any section 1250 ordinary income recapuse for the color each meet for the each live is the amount from line 20% of Form 1479 for the property. The result is the total unexaptured section 1250 part in the sale. In this the sale was not 1250 as in for the property of the property of the property of the property of the property of the property of the property of the sale. Include this amount on line 12. • Step I. Figure the smaller of (a) the deporation allowed or Household or (b) the total gain for the sile. This is the smaller of line 23 or line 24 of your 2005 Sora 4797 (or the comparable lines of Form 4797 for the year of stab) for the amount to include on line 12, follow the steps below for each installment sale of property held more than 1 pear for which you did not make an entry in Part I of your Form 4797 for the year of sale.

Line 20

If you complete Part IV, complete the worksheat below if either of the following apply for 2003.

• You reported in Part II, column (f), a section LM2 exclusion from the eligible gain on qualified small business stock (see page D-4) or

 You reported in Part II, column (f), a collectibles gain or (loss) A collectibles gain or (loss) in any long-term gain or deductible forgeterm loss from the sale or exchange of a collectible that is a capital asset. captal gan on each installment payment in tracted as unrecaptured section 1250 gain until the total unrecaptured section 1250 gain figured in sep 2 has been used in fill figure the amount of gain treated as unrecaptured section 1250 gain for installment payments received in 2003 as the smadler of (a) the amount from lure 25 or line 31 of your 2003 Form 0.22. whitever apples, or (b) the amount of uncer apured sexton 1230 gain entaining to be reported. This amount is generally the total unrecipitude section 1230 gain of the sile neckeed by all gain reported in press years feetchding section 1230 or dinary income recapture). However, if #Mount of 훋 . Step 3. Generally,

ings, are not not of art, mgs, are not be gold, al-ver, and platnam bullont, gens, atmps, coins, alcoholic beverages, and certain other tangable property. Include on the worksheet any gain (but not loss) from the sale or exchange of an interest in a partnership, S coporation, or trust held for more than 1 year

3.

Keep for Your Records

28% Rate Gain Worksheet—Line 20

H ... ... Buser as a positive number the anxent of any section 1292 exclusion you reported on line  $\theta_s$  column ( $\theta_s$  of Schedules D and D-1 3. Enter the total of all collectibles gain or (loss) from Form 4684, line 4 (but only if Form 4684, line 15, is more than zeroly onn 6224, Form 6781, Part II; and Form 8624. 1. Enter the total of all collectibles gain or (tots) from items you reported on line 8, column (0, of Schedults D and D-1. Enter the total of any collectibles gain reported to you on: • Form 1099-DIV, tox 2f; Form 2439, box 1f; and ri ÷

Enter your lang-term capital loss carryovers from Schedule D. Ime 14, and Schedule R-1 (Form 1041), line Combine lines I through 6. If zero or less, enter -0. If more than zero, also enter this amount on Schedule line 7b, is a (loss), eater that (loss) here. Otherwise, enter -0-If Schedule D, fine 20

Schedule E-1 from a partnership, S corporation, estate, or trust.

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٠ 2 ď 幺 1 If you are not reporting a gain on Form 4797, than 7, column (g), ship lines 1 through 9 and go to line 10. Subtract late 2 from line 1

Subtract late 2 from line 1

Subtract late 2 from line 1

Subtract late of the subtract guard section 1250 gain included on line 25 or late 37 of Ferm(s) 6252 from lineal sakes of task or business property let more than 1 year (see instruction)

Subtract late fact of subtractive late of the subtractive late 1 from a parametrible or at 3 corporation as "unrecaputed section 1250 gain". 6. Add lines 5 through 5.

7. Enter the smaller of line 6 or the gain from Form 4797, line 7, colono (g). Unrecaptured section 1250 galn. Subtract line 17 from line 13. If zero or less, enter -0. Erzer the result bere and on Schedule D, line 19 Einer the total of any unreceptured section 1250 gain from sake (methodag installment sake) or other dispositions of earlies 1554 gain from sake which you did not make an easity to Part I of Form 4197 for the part of sake (see limitations). Combine lines 14 through 16. If the result is a flows, enter it as a positive amount. If the result is zero or a "unecapuned section 1250 gain" from an estate, trust, real estate investment trust, or aucusal final (or other regulated investment company) 10 Einer for amount of any gain from the safe or exchange of an inserest to a partnership surfactible to unsecuptured section 150 gain (see bastneticina).

11. Einer the solid of any amount reported to you on a Schedule K.1, Form 1099-DIV, or Porm 2349 as 16. 1 14. If you had any section 1202 gain or collectibles gain or (loss), enser the total of lines 1 through 4 of the 28% Rate Gain Worksheet on page D-8. Otherwise, cater 40. . . . . . . . . 14. Sines the (loss), if any, from Schodule D, line 7b. If Schedule D, line 7b, is zero or a 16. Enter your long-term capital loss carryoners from Schedule D, line 14, and Schedule R-1 Add lines 9 through 12 ... (Form 1041), time 13c. gain, enter O. galn, enter O.

You received payments before May 0, 2003, from an installment sale of bong team captured gain property that you had held for more than 5 years when you entered into the installment sale.

You held long-term capital gain property for more than 5 years and sold or otherwise disposed of it at a gain before May 6, 2003.

worksheet on this page if any of the fol-lowing apply

.ine 35-Qualified 5-Year

Otherwise, enter on those lines the sum of lines 1/b and 23 of Schedule D (unless you are skipping the line)

an exate, tust, partnership, or S corpora-tion that teports "qualified 5-year gain"

• You received a Form 1099-DIV (or Form 2439) with "qualified 5 year gain"

· You received a Schedule K I from

reported in box 2c (box 4c of Form 2439)

amount on line 4g is greater than the amount on line 4e of that form, use the worksheet below to figure the amount to enter on Schedule D, lines 31 and 43. and attributable to unrealized approximation of collectibles. For details, see Regulations section 11 (th) 1. Also, attach the statement required under Regulations section 11 (th)-1 (e).

If you are filing Form 4952, Investment Interest Expense Deduction, and the Lines 31 and 43

Worksheet for Lines 31 and 43

Buer your qualified dividends from Form 1040, line 90.

Ener the amount from Form 4952, line 4g.

Ener the amount from Form 4952, line 4g (or, if apple alte, the enailer amount you

extered on the dotted line near to line 44).

4. Subtract line 3 from fine 2. If zero or less, exter -0.

5. Subtract line 4 from fine 1. If zero or less, exter -0.

6. Euler the amount from Schedule D, line 10.

7. Add lines 5 and 6. Ende de result have end on Schodule D, lines 31 and 43 (unites you are skipping the Add lines 5 and 6. Eater the result here and on Schedule D, lines 31 and 43 (unless you are skipping the fine)

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Qualified 5 year gain is bring term capital and other form of the foreign 1,2 of the foreign in the form that Section 12.6 of our Mondale for the foreign property held more than 5 years and so do other ware disposed of before May 6, 2003. Qualified 5 year, gain is taxed at 85 to the extern the gain would otherwise be taxed at 10%. To figure your qualified 5 year, gain, complete the

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Keep for Your Records

Qualified 5-Year Gain Worksheet - Line 35

any loises.

Enter the stail of all capital gains from property held more than 5 years and disposed of before May 6, 2003,
tents from 4684, line 4, but oaky if Form 4684, line 15, is more than zero. Do not reduce these gains by any
loises. ~i

 Schedule K.-J from a partnership, S corporation, entare, or trust (do not include gains from section 1231 property; take them into account on line 2 above, but only if Form 4797, line 7, column (g), is more than zero). Form 24.39, box 1c; and

Add lines I through 5.

Enter the part, if any, of the gain on line 6 that is:

• Attributable to 28% rate gain or ٠ ا

Qualified 5-year gain. Subtract line 7 from line 6. Einer the result here and on Schedule D, line 35 Included on line 6, 10, 11, or 12 of the Unrecaptured Section 1259 Gain Worksheet on page D-7.

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| Solution like 5 from line 2.1 line to wark enter -0.  Shear the smaller of line 3 of line 1.1 line to wark enter -0.  Shear the smaller of line 3 of line 1.1 line to wark enter -0.  And lines 19 and 20 of Schoolt D.  Start line in 8 from line 1.1 line to wark enter -0.  And there is 9 and 20 of Schoolt D.  Start line in 8 from line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line to wark enter -0.  Start line in 19 the line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.1 line 1.                                                                     | \$                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |
| Solution line is seen in the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the st                                                                     | Subtract line 5 from line 2. If zero or less enter .0.  Enter the smaller of line 15 or line 17s of Schedule D                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |
| Additions to lead 20 of Schedule D.  Schrick in the form the 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of                                                                     | Solution line 8 from line 7. If pero or leas, enter -0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |
| Schrick lines 12 from line 9 or line 11  Schrick lines 12 from line 9 or lines a context, even to the transfer of lines 1 or lines 10.  Sold of marked filling jourly or qualifying widow(ex.)  15.  15.  15.  15.  15.  15.  16.  16.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Add lines 19 and 20 of Schedult D                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |
| Solved line 13 from line 1.11 zero or hex, east - O.  8 134,800 at marted filling provide or qualitying widowick;  8 134,800 at marted filling provide or qualitying widowick;  9 134,800 at marted filling provide or qualitying widowick;  9 134,800 at marted filling provides, or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or a significant or                                                                      | Bas 11 - 12 - 12 - 12 - 12 - 12 - 12 - 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |
| 23,55,000 duranted filing persisterly, or a size statement of mine 1 or a 13,55,000 duranted filing persisterly, or a 13,55,000 duranted filing persisterly, or a 13,55,000 duranted filing persisterly, or a 13,55,000 duranted filing persisterly, or a 13,55,000 duranted filing persisterly, or a 13,500 duranted filing for the original persisterly, or a 12,500 duranted filing for the 13 durant, ship lines 19 through 25 and go to line 28. Otherwise, go to line 19.  Statend line 10 durant line 19 or line 10.  Add the smooths on Scheddle Du line 170, and line 6 shows for a month of the 10 duranted filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing filing                                                                     | Subfract line 13 from the 1. If set of leng, actes . 0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |
| 13. State of the traple of married (filing approach); of a 13. State of the traple of the chambold of the state of the chambold of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the                                                                      | ដ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |
| Ener the semantic of fine 14 of monamond.  Ener the semantic of fine 14 of monamond.  Ener the semantic of fine 14 of monamond.  Ener the semantic of fine 14 of mile 13.  Ener the Largest of the 16 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10 of 10                                                                      | _                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |
| Beet the Large of the 16 or line 1. If motor level, other 10.    Particular in 10 from line 1. If motor level, other 10.   Particular in 10 from line 15 or line 19.   Particular in 10 from line 15 or line 19.   Particular in 10 from line 15 or line 12 or line 20.   Particular in 10 from line 15 or line 20.   Particular in 10 from line 15 or line 20.   Particular in 10 from line 15 or line 20.   Particular in 10 from line 15 or line 20.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 15 or line 24.   Particular in 10 from line 25 or line 24.   Particular in 10 from line 25 or line 24.   Particular in 10 from line 25 or line 24.   Particular in 10 from line 25 or line 24.   Particular in 10 from line 25 or line 25.   Particular in 10 from line 25 or line 25.   Particular in 10 from line 25 or line 25.   Particular in 10 from line 25 or line 25.   Particular in 10 from line 25 or line 25.   Particular in 10 from line 25 or line 25.   Particular in 10 from line 25 or line 25.   Particular in 10 from line 25 or line 25.   Particular in 10 from line 25 or line 25.   Particular in 10 from line 25 or line 25.   Particular in 10 from line 25 or line 25.   Particular in 25 or line 25 or line 25.   Particular in 25 or line 25 or line 25.   Particular in 25 or line 25 or line 25.   Particular in 25 or line 25 or line 25.   Particular in 25 or line 25 or line 25.   Particular in 25 or line 25 or line 25.   Particular in 25 or line 25 or line 25.   Particular in 25 or line 25 or lin                                                                     | :                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |
| If there 14 and 16 are the service is 6 a line 15 (10 bits 15 and 20 is line 28 (Otherwise, 20 bits 15 and 20 is line 28 (Otherwise, 20 bits 15 and 20 is line 28 (Otherwise, 20 bits 15 and 20 is line 28 (Otherwise, 20 bits 15 and 20 is line 28 (Otherwise, 20 bits 15 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 and 20 is line 20 is line 20 and                                                                      | Subtract line 10 from libs 1. If zero or less, eater -0                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |   |
| Statrate lite 15 from the 15  Each the annotade on Schools D. lite 17th, and line 6 shows  Each the annotade on Schools D. lite 17th, and line 6 shows  Each the annotade on Schools D. lite 17th, and line 6 shows  Each the annotade of lite 19 of the 20  Statrate lite 1 how lize 19  Statrate lite 1 how lize 19  Statrate lite 1 how lize 19  Statrate lite 2 how lize 20  Statrate lite 2 how lize 20  Statrate lite 2 how lize 20  Statrate lite 2 how lize 20  Statrate lite 2 how lize 20  Statrate lite 2 how lize 20  Statrate lite 3 how lize 20  Statrate lite 3 how lize 20  Statrate lite 3 how lize 20  Statrate lite 3 how lize 20  Statrate lite 3 how lize 20  Statrate lite 3 how lize 20  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 2 how lize 3  Statrate lite 3 how lize 3 how lize 3  Statrate lite 3 how lize 3 how lize 3  Statrate lite 3 how lize 3 how lize 3  Statrate lite 3 how lize 3 how lize 3  Statrate lite 3 how lize 3 how lize 3 how lize 4 how lize 3  Statrate lite 3 how lize 3 how lize 3 how lize 4 how lize 3  Statrate lite 3 how lize 4 how lize 3 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 how lize 4 ho                                                                     | lines 19 through 25 and so to line 29. Otherwise, so to line 19.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | _ |
| Beet the amounts on Schoolsto, D. line 17th, and line 6 shows  Multiply line 17th of 1 the 15th of line 20  Multiply line 15th of 1 the 15th of line 20  Multiply line 15th of 1 the 2 the amount of page D-10 Allow eries on 24  Started line 13 then line 19  Multiply line 15th of 1 the 2 the amount of page D-10 Allow eries on 24  Started line 15th of 1 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the 2 the2 the                                                                                                                                 | - ::                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |
| Multiply lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 2 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 3 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  Softward lies 4 by 7% (40)  So                                                                     | Add the emounts on Schrödie D. time 17th and line 6 above                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |
| If these 19 and 21 are the ensure, stap fore 20 through 25 and go to the 25. Otherwise, go to the 23.  Qualited 5 yes go to the 20 through 25 and go to the 25. Otherwise, go to the 23.  Qualited 5 yes go through 25 and the 24.  Charlet 18 21 by 105 (20)  Ensure the member of the 23 or the 24.  Multiply like 25 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 20 by 105 (20)  Started the 2                                                                     | # line 20                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |
| Colding a Syster gian from the workness on page D-10 Also erder on St. 24.  Scheddar D, have gian from the workness on page D-10 Also erder on St. 24.  Scheddar D, have gian from the workness on page D-10 Also erder on St. 24.  Multiply line 2. by 58. (10)  Multiply line 2. by 58. (10)  Multiply line 2. by 58. (10)  Multiply line 2. by 58. (10)  Multiply line 2. by 58. (10)  Multiply line 2. by 58. (10)  Multiply line 2. by 58. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 3. by 106. (10)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (23)  Multiply line 4. by 256. (24)  Multiply line 4. by 256. (24)  Multiply line 4. by 256. (25)  Multiply line 4. by 256. (26)  Multiply line 4. by 256. (26)  Multiply line 4. by 256. (27)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (28)  Multiply line 4. by 256. (2                                                                     | me, who lines 23 through 25 and go to line 29. Otherwise, go to line 23.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |
| Solution of year gain from the worksheet on page D-10 Also enter on Scheddar D, the or gain from the worksheet on page D-10 Also enter on Scheddar D, the 2.3 or line 2.4 housthey line 20 by 866 (26)  Solution that 2.5 or line 2.3 or line 2.4 housthey also and go to line 44. Other wine, go to line 2.5  Solution than 2.1 and 2.5 or line 2.4 houst seek -D.  If then 1 and 15 are the season, day them 29 through 47 and go to line 44. Other wine, go to line 2.5  Solution than 2.1 and 1.2 or the 2.5 or line 2.5 had be 1.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 2.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or line 3.5 or                                                                     | Subtract line 21 from line 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |
| Each the smaller of late 23 or line 24  Started than 25 thom is 10 or line 24  Mathey in az 2 by 886 (58)  Started than 25 thom is 10 or line 24  Mathey in az 2 by 886 (58)  Started than 25 thom is 10 or line 25  Mathey in az 2 by 100 (10)  Started than 25 thom is 10 or line 25  Started than 25 thom is 10 or line 25  Started than 26 thom is 10 or line 25  Started than 26 thom is 10 or line 25  Started than 26 thom is 10 or line 25  Started than 26 thom is 10 or line 27  Started than 26 thom is 10 or line 27  Started than 26 thom is 10 or line 27  Started than 26 thom is 10 or line 27  Started than 26 thom is 20  Started than 26 thom is 20  Started than 26 thom is 20  Started than 26 thom is 20  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th 266 (25)  Mathey is 20 th                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |
| Multiply line 25 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 27 to \$4% (75)  Multiply line 28 to \$4% (75)  Multiply line 28 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multiply line 48 to \$4% (75)  Multip | **                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |
| Mattriby the 27 by 10% (10)  Mattriby the 27 by 10% (10)  Mattriby the 27 by 10% (10)  Each the animal of his to the same, sky time 39 through 47 and go to line 44. Otherwise, go to line 29.  Each the animal of line 10 in the 19 (1 line 1) is blank each -0.  Each the animal of Schedule 10. If any or key, etch -0.  And the animal of Schedule 11 in the 21 is blank each -0.  Each the animal of the 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 i                                                                     | Multiply line 25 by 8% (3.95)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |
| If there I and 15 are the sense, day then 29 through 47 and go to lare 44. Other wise, go to line 29.  If there I and 15 are the sense, day through 47 and go to lare 44. Other wise, go to line 29.  States the amount on lare 10 into 10 he and line 6 store  States line 30 from lare 20 if zero or kex, effer 40.  States line 30 from lare 20 if zero or kex, effer 40.  States line 30 from lare 30 into lare 31.  States line 30 from lare 30 into lare 31.  States line 30 from lare 30 into lare 31.  States line 30 from lare 30 into lare 31.  States line 30 from lare 30 into lare 31.  States line 30 from lare 30 into lare 31.  States line 30 from lare 30 into lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States States line 45.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 31.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  States line 30 from lare 32.  State                                                                     | Subtract like 25 from line 25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |
| Else the annualer of that i or the 13  Else for the annualer of the 1 or the 13  Else for the annualer of the 1 or the 13  And the annualer of the 19 of the 19 or that, stafe -0.  And the annualer on Schridte D. the 17th staff the 6 shows  Else for annualer of the 20 if the 21 is blank eater -0.  Else for annualer of the 21 or the 34  Manualty the 37 sp. (20)  Else for annualer of the 19 the 19 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  Else for annualer of the 3 the 20 sp. (20)  And these for a the 3 the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  And the 20 sp. (20)  Annual to the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 the 3 th                                                                     | Multiply the Z7 by 10% (10)<br>If these 1 and 15 are the same, who there is the median for the AR Otherwise on to line 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |
| Else the amount not not like 19 (if the 19 is blank size 40)  Mounted the 30 force like 20 if zero or kee, store 40  Add the amount on Schede D. He and the 6 shows Else the amount on Schede D. He and the 6 shows Else the amount on the 21 (if the 21 is blank, ster 40)  Moulty the 30 force like 31 or like 34  Moulty the 35 force like 31  Moulty the 35 force like 31  Moulty the 35 force like 31  Moulty the 35 force like 31  Moulty the 35 force like 31  Moulty the 35 force like 31  Moulty the 35 force like 31  Moulty the 35 force like 31  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 30  Moulty the 35 force like 3                                                                     | 29. East the smaller of line 1 of the 13                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |
| Solation also from the 25 if and or keek side 4.5.  Add the amount on Schedde D, the 11 is blank enter -D.  Add the amount on the 21 (if the 21 is blank enter -D.)  Add the amount from the 21 (if the 21 is blank enter -D.)  Add the 25 by 20% (23)  Multiply the 37 by 20% (23)  Multiply the 37 by 20% (23)  Multiply the 37 by 20% (23)  Multiply the 37 by 20% (23)  Multiply the 37 by 20% (23)  Multiply the 37 by 20% (23)  Multiply the 47 by 20% (23)  Multiply the 48 by 20% (23)  Multiply the 48 by 20% (23)  Multiply the 49 by 20% (23)  Multiply the 49 by 20% (23)  Multiply the 49 by 20% (23)  Multiply the 49 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)  Multiply the 45 by 20% (23)                                                                       | Eater the amount from line 19 (if line 19 is blank, enter -0-)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |
| Add the anough from the 21 (1) like 11's being the desired.  Softend the 23 from the 23 (1) like 11's being to seer 40.)  Softend the 23 from the 23 (1) like 13's being the 34.  Anothery like 31 by 15% (13)  Softend the 23 from the 23.  Manulty like 31 by 15% (13)  Softend the 23 from the 23.  Manulty like 31 by 25% (23)  If Softend the 23 from the 23.  Add these 10 and 13.  Best the annuard of like 3 kbow of 55 feaths D. like 19.  Add these 10 and 13.  Best the annuard of like 3 kbow of 55 feaths D. like 19.  Add these 10 and 13.  Best the annuard of like 3 kbow of 55 feaths D. like 19.  Add these 10 and 19.  Best the annuard of like 3 kbow of 55 feaths D. like 19.  Add these 10 and 19.  Best the annuard of like 30 like of ken, store 40.  Mallipty like 45 pc 75% (23)  Historical like 41 from like 40.  Add these 12, 32, 34, 33, 44, 47, and 48.  Add these 22, 36, 38, 38, 38, 34, 44, 31, and 48.  Page from that one cannot no like 19 like 17 at 12 kbb or Tax Rete Schedulaz, whichever applies 19.  Figure the tax one to mount on like 19.  Figure the tax one to mount on like 19.  Figure the tax one to mount on like 19.  Figure the tax one to mount on like 19.  Add these 22, 36, 38, 38, 38, 38, 38, 38, 38, 38, 38, 38                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Subtract line 30 from line 29. If zero or less, enter -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |
| Eight of line 33 from line 37  Eight of manufact of line 13 or line 34  Solution line 35 from line 34  Solution line 35 from line 34  Solution line 35 from line 34  Solution line 35 from line 31  He debeddes D. Line 19, he serve or Sinchia D. Line 13  Eight in manufact of line 3 shows or Scheckia D. Line 13  Add lines 10 and 18  Solution line 40 from line 40 Line 20  Solution line 40 from line 40 Line 20  Solution line 40 from line 40 Line 20  Solution line 40 from line 50 Line 20  Solution line 40 from line 40 Line 20  Solution line 40 from line 50 Line 20  Solution line 50 Line 20  Solution line 40 Line 20  Solution line 50 Line 20  Solution line 50 Line 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add lines 20  Add l                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |
| Each treatment of the 31 or line 34.  Sectrod the 35 from time 3.  Sectrod the 35 from time 3.  Sectrod the 35 from time 3.  Sectrod the 35 from time 3.  Sectrod the 35 from time 3.  Sectrod the 35 from time 3.  Sectrod the 35 from time 3.  Sectrod the 35 from time 3.  Sectrod the 35 from time 3.  Sectrod the 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 45 from time 55 from time 55 from time 55 from time 55 from time 55 from time 55 from time 55 from time 55 fro                                                                     | Sutand line 33 from line 32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
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| beliating lies 31 y 20% (20) If Schedule D, lies 19, a zero or blank, day know 39 through 44 and go to lies 43. Otherwise, go to lies 39.  Add time 10 and if the 20 or or Schedule D, lies 19  Add time 10 to and if the 20 or or Schedule D, lies 19  Statest lies 41 from lies 40 II zero or lean, exter 40.  Statest lies 41 from lies 40 II zero or lean, exter 40.  Statest lies 41 from lies 40 II zero or lean, exter 40.  Add lies 18 19 and 42 y 25% (2)  If Schedule D, lies 50 II zero or lean, exter 40.  Add lies 18 19 and 43  Add lies 18 19 and 44 and 45  Add lies 22 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 And 28 A                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |
| His check to, like 19, he serve or blank, at \$p ince 39 through 44 and go to lice 43. Otherwise, go to the 39.  Shell the smaller of lite 9 slows or 55 textle D, lite 19  Add lines 10 and 16.  Early as amonous from line 1 slows  Started line 40. He serve or blank, at \$p ince 45.  Started line 40. He serve or blank, at \$p ince 45 through 47 and go to line 48. Otherwise, go to line 45.  Add lines 19, 19 at 10 at 30.  His checkle D, like 29, line ere or blank, at \$p ince 45 through 47 and go to line 48. Otherwise, go to line 45.  Add lines 19, 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at 10 at                                                                 | Multiply Use 37 by 20% (20)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |
| Each te amount of lists 9 keen or Schalte D, line 19  40, 41  Each te amount of the list 1 keen  Schalte ID and it is 1 keen  Schalte In a 10 keen or keen circle D.  Schalte In 40 keen list 1 keen or keen circle D.  Schalte In 40 keep C.  Schalte In 40 keep C.  Schalte In 40 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50 keep C.  Schalte In 50                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |
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| Softmed line 40 from line 40 framo or leas, exect do.  Softmed line 42 from line 30 framo or leas, exect do.  Softmed line 42 from line 30 framo or leas, exect do.  10 Seedend to lane 40 sector or blank, also line 45 of through 47 and go to line 48. Otherwise, go to line 45.  And lines 11 is 31 is not 43  Softmed line 47 20% (23)  And lines 12 is 32 is 34 is 44 is 30 and 48  And lines 12 is 32 is 34 is 44 is 30 and 48  And lines 12 is 32 is 34 is 44 is 30 and 48  That to an line line is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is 10 is                                                                      | Enter the smooth from the 1 above                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |
| States in the 4 from tin 39 If zero or km, ever 40.  If Schedate D, line 30, in sero or kimsh, mbp lines 45 through 47 and go to line 48. Otherwise, go to line 45.  Act times it 19, 31, and 45.  Act times it 19, 31, and 45.  Act times it 19, 31, and 45.  Act times it 19, 31, and 45.  Act times it 10, 31, and 48.  Act times it 10, 31, and 48.  Act times it 20, 31, 34, 38, 44, 47, and 48.  The control is the control other in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in 10 in                                                                     | #                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |
| Native that 20, is set to thank, she have 45 through 47 and go to line 48. Otherwise, go to line 45.  Add these 18, 19, 1, and 43.  Add these 18, 19, 1, and 43.  Add these 18, 19, 1, and 45.  Add these 18, 19, 1, and 45.  Add these 19, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Substant line 42 from tips 59. Ut zero or less, either -0.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | _ |
| Add lines 18, 19, 10, 105 45 Storted lines of from line 1  Multiply line 45 pr 785 (28)  Right that for 50 28, 28, 38, 44, 45, 40.44  Add lines 22, 26, 28, 28, 38, 44, 45, 40.44  Add lines 22, 26, 28, 28, 38, 44, 45, 40.44  Add lines 22, 26, 28, 28, 38, 48, 47, 40.44  Add lines 12, 26, 28, 28, 38, 48, 47, 40.44  Add lines 12, 26, 28, 28, 38, 48, 47, 40.44  Add lines 10, 28, 28, 28, 28, 28, 48, 49, 40.40  Add lines 10, 28, 28, 28, 28, 28, 48, 48, 48, 48, 48, 48, 48, 48, 48, 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | If Schedule D. Line 20, the eers or Manh, attachment 45 through 47 and so to line 48. Otherwise, so to line 45.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |
| Statist and a from that 1.  Multipy line 45 py 26% (28)  Right but 45 py 26% (28)  Right but 45 py 26% (28)  Add these 2.2 AX 12, 43, 44, 41, 40.44  Add these 2.2 AX 12, 43, 44, 41, 40.44  Add these 1.2 AX 12, 43, 44, 41, 40.44  In the second of the second on the 1.16 pt by The Thick or Tux Rate Schedulus, whichever applies  This on all transit is become directeding capital gains and qualified dividence, Bitse the emailer of tipe 49 or tipe 50 Also ever the anomal on Schedule D, the 30, and Form 1040, bits 41.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |
| nouting but as on your (2).  By the first of a mount on there is the for The The Grant Rate Schedules, whichever applies Add these 22, 26, 28, 24, 27, and 28.  Add these 22, 26, 28, 24, 27, and 28.  Figure the text of the amount on the 1. Use the That Thek or The Rate Schedules, whichever applies The control that and the amount dechedules, optimize and required of widencies, Effect the empirer of the 43 or time 50. Also enter the anount on Schedule D, the 73, and Form 1944, for 41.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Subtract line 45 from line 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |
| Add thes 12, 26, 28, 26, 38, 44, 47, and 48 Pigur for the trans of the mount on the 1. Dec 17 the foredata, wholever applies Pigur for trans of the mount of the 1. Dec 17 the 17 the Scheduta, wholever applies That on all trade harmone (deckeding capital pains and quadried dividender, Bries the emailer of line 49 or line 50. Also enter this amount on Schedule D, line 30, and Form 1940, line 41.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Formingly line 45 by 28% ( 25).<br>Plane the last on the amount on time 18 15— the The Tables or Tax Ride Schedules withdraws excited                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   |
| Figure the text on the amount on line 1. Use the That Table or That Rate Schedules, who developes applies.<br>That we sell trapile income forthching captus gains and quadified dividends, Briter the smaller of line 49 or line 50. Also enter this amount on Schedule D, line 30, and Form 1040, line 41.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Add lines 22, 26, 28, 36, 44, 47, and 48                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |
| 188 of all batter factors (president) captes and quantific and earlier the establish of the 49 (tills our Also<br>early the amount on Standup D, line 33, and form 1040, lice 41                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Figure the tax on the amount on line 1. Use the Tiss Table or Tax Rate Schedules, whichever applies                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |   |
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| The same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the sa                                                                     | "If applicable, eater instead the smaller amount you estered on the dotted line pest to line 4e of Form 4752                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   |

Department of the Treasury (NY) Internal Revenue Service

# 2003 Instructions for Schedule E (Form 1040)

### Supplemental ncome and **L05**S

Use Schedule E (Form 1040) to report income or loss from retral real estate, toyalties, partnerships, S corporations, estates, trusts, and residual interests in REMICs. You may attach your own schedule(s) to report income or loss from any of these sources. Use the same format as on Schedule E.

Enter separately on Schedule E the total income and the total loss for each part. Enclose loss figures in (parentheses). whether you materially participated in the activity for the tax year Section references are to the Internal Revenue Code ing is farancing for which no one is personally liable for renament and in

· Borrowed by you in connection with

holding real property,

See the Instructions for Form 8582 to determine whether you materially participased in the activity and for the definition of 'rental activity." See Pub 925 for special rules that apply to restals of: Not convertible from a debt obligation state, or local government, or borrowed by you from a qualified person.

Loaned or guaranteed by any Federal.

to an ownership interest, and

Generally, you must complete Form 6198 o figure your allowable loss if you have: A loss from an activity carried on as a rade or business or for the production of Amounts in the activity for which you The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the ity. However, the at risk rules do not apply to losses from an activity of holding real property, if you acquired your interest in the activity before 1987 and the property was placed in service before 1987. The activity of holding mineral property does not In most cases, you are not at risk for Noirecourse loans used to finance the activity, to acquire property used as the acproperty (other than property used in the

At-Risk Rules

**General Instructions** 

 Substantially nondepreciable prop- Property incidental to development cty. A qualified person is a person who ac-

 Property to activities in which you materially participate. activities, and tively and regularly engages in the business of lending money, such as a bank or savage and loan association. A qualified per

son cannot be:

imount you could actitally lose in the activ-

ire not at risk. ncome and

 The seller of the property (or a person POTE 6reassonable and on the same terms as loans course financing obtained is commercially · Related to you (unless the involving unrelated persons).

 A person who receives a fee due to your investment in real property (or a person related to that person). related to the selber), or

any rental real estate activity in which you materially participated is not a passive ac-tivity. You were a real estate professional only if you met both of the following con-

you were a real estate professional in 2003.

Activities of Real Estate Professionals. Activities That Are Not Passive

Activities

amount of losses you can dealect. These rules apply to kesses in Piets I, II, and III, and III, and III. The passive activity loss rules may limit the Passive Activity Loss Rules

ices you performed in trades or businesses were performed in real property trades or

1. More than half of the personal servbusinesses in which you materially partici-

ditions.

You performed more than 750 hours

of services in real property trades or busi-nesses ut which you materially partici-

pated

Losses from passive activities may be subject first to the at-risk rules. Losses de-ductible under the at-risk rules are then You generally can deduct losses from passive activities only to the extent of msubject to the passive activity loss rules.

for certain nonrecourse franking borrowed by you in connection with holding real property. See Qualified nonrecourse fi-

exception

activity). However, there is an

uvity, or to acquire your interest in the ac-

amounts such as the following qualify for this exception.

come from passive activities. An exception applies to certain rental real estate activities explained on page E-2). Passive Activity

activity, or used to acquire your interest in

 Cash, property, or borrowed amounts used in the activity (or contributed to the the activity) that are protected against loss

by a guarantee, stop loss agreement, or other similar arrangement (excluding casu-alty insurance and insurance against tort fiability)

limited partner, you generally are not treated as having materially participated in in which you did not materially participate and any tental activity, except as explained on this page and page E.2. If you are a A passive activity is any business activity the partnership's activities for the year

tivity from a person who has an uncrest in the activity (other than as a creditor) or who

is related, under section 46.864(3), to a person (other than you) having such an inter-

Amounts borrowed for use in the ac-

The rental of real or personal property is activity loss rules, but exceptions apply. If your rental of property is not treated as a rental activity, you must determine whether it is a trade or business activity, and if so, generally a ternal activity under the passive

ucated as an amount at risk if it is secured by real property used in an activity of hold-ing real property that is subject to the at-risk rules. Qualified notine, ourse financ-

Qualified nonrecourse financing is

rental real estate is a separate activity, un-less you elect to treat all your interests in are a real estate professional. You may revoke the election only if your facts and For purposes of this rule, each interest in this election, attach a statement to your original tax teturn that declares you are a qualifying taxpayer for the year and you are making the election under rection 469(c)/7)(A). The election applies for the year made and all later years in which you tental teal estate as one activity. To make circumstances materially change.

If you are married filing jointly, either you or your spouse must separately meet both of the above conditions, without taking into account services performed by the other spouse.

CAL No 24337T

A real property task or business is any conversion, rental, operation, management, not be also performed in a real property trade or business unless you owned more than 5% of the stock for more than 5% of real property development, redevelopment, construction, reconstruction, acquiration, learning, or brokerage trade or business. Services you performed as an employee are the capital or profits interest) in the em If you were a real estate professional for 3003, complete line 43 on page 2 of Schod-

that you also used for personal purposes is not a passive activity. See the instructions for line 2 on page E.3. Other Activities. The restal of your home

A working interest in an oil or gas well that you held directly or though an entity that did not limit your hability is not a passive activity even if you did not matern. ally participate.

nary course of a trade or business reported on Schedule E generally is the considered Royalty meome not derived in the ordi income from a passive activity For more details on passive activities, see the Instructions for Form 8582 and Pub.

# Exception for Certain Rental Real Estate Activities

ditions, your rettal real extate losses are not limited by the passive activity loss rules. If you do not meet all three of these contitions, see the Instructions for Form \$582 to find out if you must complete and attach form 8582 to figure any losses allowed If you meet all three of the following con-

Rental real estate activities are your only passive activities

 All of the following apply if you have an overall not loss from these activates: You do not have any prior year unal lowed losses from any passive activities.

 You actively participated (defined below) in all of the rental real estate activities. If married filing separately, you lived

ties is \$25,000 or less (\$12,500 or less if · Your overall net loss from these activ apart from your spouse all year;

· You have no current or prior year mallowed credits from parsive activities; married filing separately);

Your modified adjusted gross in one defined later) is \$100,000 or less (\$50,000

you must have parts upated in making man igement decisions or arranging for others tive participation requirement without regular, continuous, and substantial involvement in real estate activities. But Active Participation. You can meet the acor less if married filing separately)

agnifa art and bons fale sense. Such man general decisions in link

the asset generating the credit for 45 days See the Instructions for Form 8886 for

Deciding on tental terms,

 Approving capital or repair expends ture, and

ucque if, at any time chiring the tax year, your micrest (melholog your spouse's in serest) in the activity was less than 10% by value of all interests in the activity You are not considered to actively par Other similar decisions

Complete and artach Form 8271 if you are reporting any desite teen, loss, credit, other tax benefit, or income from an interest pur-chased or otherwise acquired in a tax shel-

**Fax Shelter Registration** 

more details and exceptions

Modified Adjusted Gross Income. This is your adjusted gross income from Form 1040, line 34, without taking into account

Any passive activity loss.

tax shelter regectation number, and alemi-fying number of the tax shelter. There is a \$250 penatly if you do not report the regis-tration number of the tax shelter on your tax

Form 8271 is used to report the name,

· Taxable social security or ties I rail-Rental real estate losses allowed under the exception for real estate profes stonals (explained on page E-1).

 Deductible contributions to a traditional IRA or certain other qualified retirement plans under section 219. tood retirement benefits.

Specific Instructions

The student ban unerest defaction.

 The deduction for one-half of self-em-4 The tuxion and fees deduction,

Form 1041, enter the extate's or trust's em-ployer identification number (EIN) in the space for "Your social security number".

if you are a fulnerary filing Schedule Ewith

Filers of Form 1041

 Any excluded amounta under an ployment tax, and

However, if you file Form 8815, in-clude in your modified adjusted gross income the savings bond interest excluded on employer's adoption assistance program line 14 of that form.

# Reportable Transaction Disclosure Statement

participated. From 8886 must be filed for each tax year that your Federal income tax liability is affected by your participation in the transaction. The following are reporta-Use Form 8886 to disclose information for each reportable transaction in which ble transactions

 In ome and expenses from rental real estate (including personal property leased

Rental Real Estate and

Income or Loss From

See the untructions for lines 3 and 4 to determine if you should report your rental real extar and royalty in one on Schedule C. Schedule C.E.Z. or Form 4835 instead

Royalty uncome and expenses.

with real estate) and Use Pan I to report: Royalties

> Any transaction that is the same as or substantially similar to tax avoidance trans actions identified by the IRS

 Any transaction offered under conditions of confidentiality

If you nwn a part interest in a tental teal estate property, report only your part of the true and expenses on Schedule E. Complete lines 1 and 2 for each tental

of Schedule E.

real estate property. Leave these lines blank

her cach royalty property

 Any transaction for which you have contractual protection against disallowan, e of the tax benefits

has arose from a foreign currency transac-tion defined in section 988c(x1), whether or not the loss flows through from an S Any transaction resulting in a loss of if least \$2 million as any single tax year or 54 million in any combination of tax years. (At least \$50,000 for a single tax year if the corporation or partnership )

If you have more than dree rarial real exake or onlying properties, complete and are h as many Schoklets E. as you reced to list them. But fill in the "Totals" column on only one Schoklet E. The figures in the "Totals" column on that Schoklie E should.

book tax difference of more than \$10 mil Ξ · Any transaction resulting lson on a great hash

Any transaction resulting m a tax credit of more than \$250,000, if you held

provide services (such as repairs) in a

ules E. If you are also using page 2 of Schedule E, use the same Schedule E on which you entered the combined totals for Part 1.

be the combined totals of all your Sched-

Personal Property Do not use Schedule E to report income and expenses from the rental of personal property, such as equip-ment or vehicles. Instead, use Schedule C or C.EZ if you are in the business of renting personal property. You are in the business of tenting personal property if the primary purpose for resiting the property is accome or profit and you are involved in the regul activity with continuity and regulanty

If you rental of personal property is not business, see the Instructions for Form business, see the Instructions for Form (040), lines 21 and 33, to find out how to report the mount and expenses

unit out for at least 15 days, you may not be able to deduct all your rental expenses. You can deduct all of the following expenses for the rental part on Schedule E. the At-Risk Rubes and the Passive Actority Loss Rules explained beginning on unt out for fewer than 15 days, do not report the rental income and do not deduct lowable unerest, taxes, and casualty losses. my rental expenses. If you itemize deductions on Schedule A, you may deduct at page E-1 track income. Use Form 8873/o figure the extrateriorial income exclusion. Report it on Schedule E as explained in the Instructions for Form 8873. as otherwise provided in the Internal Revenue Code, gross income includes all in come from whatever source derined. Gross ten aonal anome that is qualifying foreign income, however, dues not include extra Extrateratorial Income Exclusion.

#### Line 1

 The kind of property you rented (for For rental real estate property only, show: example, townhouse).

· Mortgage unterest · Real estate taxes Casualty losses

> The street address, city or town, and state. You do not have to give the ZIP code. Your percentage of ownership in the property, if less than 100%

#### Line 2

If you rented out a dwelling unit that you also used for personal purposes danny the year, you may not be able to deduct all the expenses for the rental part. "Dwelling unit" (unit) means a house, apartment, con dominium, or similar property

these expenses, you can deduct other ex-penses, including depreciation, up to the amount of remaining income. You can

If any income is left after deducting

carry over to 2004 the amounts you cannot

See Pub. 527 for details

ð A day of personal use is any day. part of a day, that the unit was used by You for personal purposes,

 Any other person for personal pur poses, if that person owns part of the unit unless remed to that person under a "shared equity" financing agreement),

unit), unless the unit is rented at a fair rental price to that person as his or her main Anyone myour family for in the family of someone else who owns part of the

 Arryone who pays less than a faur rental price for the unit, or

Be sure to enter the total of all your rents in the "Totals" column even if you have If you provided significant services to the renter, such as maid service, report the rental activity on Schedule C or C EZ, not achade the furnishing of heat and light, cleaning of public areas, trash collection, or

only one property

received as rental income

 Anyone under an agreement that lets you use some other unit.

 Any day you spent working substan hally full time repairing and maintaining the unit, even if family members used it for recreational purposes on that day or Do not count as personal use:

on Schedule E. Significant services do not

menths at the end of which you sold or for a period of less than 12 consecutive exchanged #1

Check "Yes" if you or your tamily used the unit for personal purposes in 2003 more

than the greater of

1. 14 days or

Abdule E to report mome and expenses from rentals of real estate bold for sale to customers in the ordinary course of your

scale estate sales business Instead, a Schedule C or C-EZ for these rentals

for investment or speculation. Do not use

feleTax topic 414 (see page 11 of the Form Reatal Income From Parin Production or Crop Shares. Report farm rental income For more details on tental mome, 1040 metractions) or see Pub 527 2. 10% of the text days it was remed to If you checked "No," you can deduct all

others at a fair rental price Otherwise, check "No."

 You received remail income based on crops or investock produced by the tenant and expenses on Form 4835 if

your expenses for the rental part, subject to

· You did not manage or operate the farm to amy great extern

Line 4

If you checked "Yes" and reated the

alty property. Be sue to enter the total of all your royalues in the "Totals" column even if you have only one source of royal Report on line 4 royaltres from oil, gas, or mineral properties (not including operating interests); copyrights; and patents. Use a separate column (A, B, or C) for each roy

If you checked "Yes" and rented the

If you received \$10 or more arroyalues during 2003, the payer should send you a Forza 1099-MISC or similar statement by February 2, 2004, showing the amount you toelved

If you are in business as a self-employed writer, inventor, artist, etc., report your roy sity income and expenses on Schedule C or CEZ

your use of the unit at a home, such as advertising expenses and reinal agents'

· Other rental expenses not related to

ceived as "toyalties" for the transfer of a patent or amounts received on the disposal of coat and tron one as the sale of a capital You may be able to treat amounts renixer. For details, see Pub 544

alty income, even if state or local taxes were withheld from oil or gas payments you received Include taxes withheld by the Enter on line 4 the gross amount of roy

# General Instructions for Lines 5 Through 21

real estate business, report the meome on line 3 Include income received for reming

wes or property materal of money as rent, report the far market value of what you

room or other space. If you received serv

tate (including personal property leased with real estate) and you were not or the

If you received rental income from real es-

Line 3

producer on line 16.

Enter your tental and toyalty expenses for cach property in the appropriate column. You can deduct all ordinary and recessary expenses, such as taxes, interest, repairs, remance, management fees, agents' com missions, and depresentation.

Do not deduct the value of your own labor or amounts paid for capital arvest ments or capital improvements

interest (fine 12), total expenses before de precution expense or depletion (fine 19), and depreciation expenses or depletion (fine 20) at the "Totals" column even if you Enter your total expenses for mortgage have only one property

Renting Out Part of Your Home. If you tent out only part of your home or other

If you were in the real estate rales business, include on line 3 only the rent teceived from real estate (uncluding personal property leased with real estate) you held

man home before or after tenting it or of fering it for rent, if you tented or tried to rent it for at least 12 consecutive months (or

Any days you used the unit as your

amilar services

property, deduct the part of your expenses that applies to the rented part

Credit or Deduction for Access Expendi-tures. You may be able to claim a tax could for eligible expenditures paid or in-curred in 2003 to provide access to your business for undividuals with disabilities. Ser Form 8826 for details.

You can also deduct up to \$15,000 of qualified costs paid or incurred in 2003 to remove architectural or transportation bar-tiers to individuals with disabilities and the

Š You cannot take both the credit and the deduction for the same expenditures. Pub. 535 for details.

### Line 6

simultaneously in your renal activities (as in fleet operations). You cannot use actual expenses for a leased vehicle if you previpenses incurred while traveling away from home. You generally can either deduct your actual expenses or take the standard mileage rate. You must use actual exously used the standard mileage rate for auto and travel expenses related to your rental activities, including 50% of meal ex-You may deduct ordinary and that vehicle.

You can use the standard mileage rate for 2003 only if:

 You owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service or

est. If you can enter the entire deducible amount on line 12. Attach a statement to you return explaining the difference. Write "See attached" in the left margan rext to line 12.

You lessed the vehicle and are using the standard mileage rate for the errire lease period (except the period, if any, before 1998).

If you deduct actual auto experiees:

 Include on line 6 the rental activity portion of the cost of gasoline, oil, repairs. Show auto rental or leave payments on instrance, tires, etc. and

multiply the number of miles you drove your auto in connection with your rental activities by 36 cents. Include this amount If you take the standard mileage rate, line 18 and depreciation on line 20

or the standard mileage rate, you man complete Part V of Form 4562 and attach Form 4562 as your tax return If you claim any auto expenses factual and your parking fees and tolk on line 6.

See Pub. 527 and Pub. 463 for details

Include on line 10 fees for tax advice and the preparation of tax forms related to your rental real extate or royalty properties

Examples of repairs are fraing a broken lock or painting a room Improvements that increase the value of the property or extend

Do not deduct legal fees paid or incurred to defend or protect tule to property, in recover property, or to develop or improve property, histered, you must expital

ing a kitchen, must be capitalized and de-preciated (that it, they cannot be deducted in full in the year they are paid or incurred).

See the instructions for line 20.

its life, such as replacing a noof or renovat

ş 3 add them 100 ŝ

# Lines 12 and 13

perse allocable to your tental activities, you must have teached to how how the proceeds of each debt were used. Specific traing take apply for allocating debt proceeds and repayment. See Pub. 535 for details. In general, to determine the

You may deduct the cost of ordinary and reasons we leptone calls related to your reard activities or royalty insune (for example, calls to the renter). However, the base rate (in loding staces and other charges) for local beptone service for the first delptone line into your residence as a personal experse and is not deductible.

If you have a mortgage on your rental property, enter on line 12 the amount of interest you paid for 2003 to banks or other financial institutions. Be sure to full in the Totals" column

Depreciation is the armual deduction you must take to recover the cost or other basis of business or investment property having a useful life substantially beyond the tax

Line 20

Do not deduct propaid interest when you paid it. You can deduct it only in the year to which it is properly allocable. Points, 10cluding loan origination fees, charged only for the use of money must be deducted over for the use of mone) the life of the loan.

Depreciation starts when you first use the property in your business or for the production of income. It ends when you deduct all your depreciable cost or other basis or no longer use the property in your business or for the production of income.

yem. Land is not depreciable.

mortgage during 2003, the rea spiera should send you a Form 1098 or smilter statement by February 2, 2004, showing the total interest received from you. If you paid \$600 or more in interest on a

See the Instructions for Form 4562 to figure the amount of depreciation to enter on line 30. Be sure to fill in the "Totals" column

You must complete and attach Form 4562 only if you are claiming:

 Depreciation on property first placed in service during 2003;

If you paid more mortgage interest than is shown on your Form 1998 or similar statement, see Pub 535 to find out if you candeduct part or all of the additional mer-

 Depreciation on listed property (defined in the Instructions for Form 4562), on luding a vehicle, regardless of the date it was placed in service; or

 A section 179 expense deduction or amortization of costs that began in 2003. See Pub. 527 for more information on depreciation of residential rental property See Pub. 946 for a more comprehensive If you own mireral property or an oil, s, or geothermal well, you may be able to se a deduction for depletion. See Pub gar, or geothermal well, you may take a deduction for depletion. 535 for details

person

you and at least one other

guide to depreciation.

Note. If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your de-ducible morgage interest on line 13.

#### Line 22

amount in the appropriate column of Schedule E. line 22 In the space to the left of the 22, we feer Form 6198." Anach Form 6198 to your return. For details on the actisk rules, see page E.1 If you have amounts for which you are not at risk, use Form 6198 to determine the amount of your deductible loss Eriter that 6198 to your return at risk rules, see page tother than your spouse if you file a point return) were liable for and past interest on the moregage, and the other parson received. Form 10%, report your state of the deckert. the interest on line 13. Attach a statemen to your return showing the name and ad-dress of the person who received Form 1098. In the left margin next to fare 13, write See attached."

#### Line 23

You may deduct the cost of repairs made to keep your property in good working condi-tion. Repairs generally do not add signifi-cant value to the property or extend its life.

Line 14

ABAUTT OF Do not complete line 23 if the am line 22 is from royalty properties

amount of loss you can deduct may be lim-aed by the passive activity loss rules. You may need in omplete Form 868, to figure the amount of loss, if mry, to enter on line 23. If you have a restal real estate loss from a passive activity (defined on page E-1), the

(explained on page E-2), you do not have a complete Form \$582. Enter the loss from tine 22 on time 23. a passive activity or you meet the excep-tion for certain rental real estate activities If your tental real estate loss is not from

### and Parts II

aton theet using the same format is shown in Part II of III. However, he turn to complete the "Totals" cohumns for lines 3M and 2M or lines 3M and 3M, as appropriate. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you carered the combined totals in Part I. If you need mure space in Part II or III to list your income or losses, attach a continu

a shucholder in an S corporation, or a ben-eficiary of an easte or trust, you must take into account your share of preferences and adjustments from these easters for the al-ternative minimum tax on Form 6251 or Lax Preference Items. If you are a partner, temative minimum tax of Schedule I of Form 1041

### Part II

#### Income or Loss From Partnerships and S Corporations

If you are a member of a partnership or joint venture of a chareholder in an S corporation, use Part II to report your share of the partnership of S corporation throme (even if not received) or lons. You should receive a Schechie K.-1 from the partnership of Screposition Non-thoust also receive a corpy of the Partner's of Stachbeir's Interdubens (of Schechie K. I. Vouc copy of Schechie K. I. And its unstructions will tell you where on your unstructions will tell you where on your carbon to report your date of the kerns. If you did not receive these moturations will you will show to get a copy. Both the state of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the Keep them for your records. š renun-differently from the way the partner-hip (other than an electing large partner ship) or Scorparation reported them on its return, you may have an itle Form 8082. If you are a partner in an electing large partnership, you must report the items shown on Schedule K-1 (Form 1065-B) on your tax cetum the same way that the partnership reported the items on Schedule K.1you are treating stems on your

Pease Special Rules That Linuit Losses, note the following If you have a current year lost, or a prior year unallowed lost, from a partier.
 Affiliped and Scorporation, see At-Risk Rules and Paraiwe Activity Loss Rules on page E-I.

should get a separate statement of income, expenses, whetherine, and reeding for each activity engaged in by the partnership and Scoporation. If you are subject to the at-six rule, for any activity, use "selfent of 198 to figure the amount of any debactable loss. If the activity is energy assive, care any deduction be keep from Form of 198 on the appropriate from Form of 198 on the appropriate in Part II, column (t), of Schedule, are line in Part II, column (t), of Schedule, Partners and S corporation shareholders

 If you have a passive activity lost, you generally reed to complete from \$858, to figure the amount of the allowable loss to cract in Part II, column (I), for that activity.
 Bull if you are a general purper or an Scorpost also a thresholder reporting your share of a purchely or an Scorpost also where of a purchely or an Scorpost allow horse from a restal real estate activity and you meet all three of the contisions listen you meet all three of the contisions listen who meet all three of the contisions listen you meet all three of the contisions listen you meet all three of the contisions listen you meet all three of the contisions listen you meet all three of the contisions listen you meet all three of the contisions listen you meet all three of the contisions listen you meet all three of the contisions listen you meet all three of the second year. your allowable loss in Part II, column (f)

If you have noupsessive income or losses, complete Part II, columns (h) through (j) as appropriate. If you have passive activity income, complete Pan II, column (g), for that activ-

See the Schedule K-1 instructions Partnerships

and necessary expenses you paid on behalf of the partnership if you were required to pay dese expenses under the partnership agreement. See the instructions for line II, on this page for frow to report these exentering on your return other partnership nems from a passive activity or income or loss from any publicly traded partnership. You may deduct unceimbursed ordinary

or incurred from debt-financed acquisitions in Part II or on Schedule A depending on the type of expenditure to which the inter-est is allocated. See Pub. 535 for details. Report allowable interest expense paid If you clatmed a credit for Federal tax

on gizeline or other fuels on your 2002. Seem 1930 based on information received from the partnership, enter as income in column (g) or column (g), whichever applies, the amount of the credit claimed for 2002.

Par or all of your share of partnership werone or kers from the operation of the business may be considered net earnings from self-employment that must be report of oxferdin SE. Enewer the amount from Schedule SE. Dieser the amount from Schedule K.1 (Form 1065), line 154 (or form Schedule K.1), or Schedule SE, after 105 B, box 9 (code K.1), on Schedule SE, after you reshee this amount by any allowable experses attributable to that income.

Roreign Pertuenships. If you are a U.S person, you may have to file Forms 8865 if any of the following applies:

 You controlled a foreign partnership (that is, you owned more than a 50% direct or indirect interest in the partnership). You owned at least a 10% direct or indirect interest in a foreign partnership

persons controlled that partner while U.S.  You had an acquisition, disposition, or change in proportional interest of a for eign partnership that: 1. Increased your direct interest to at least 10% or reduced your direct interest of at least 10% to less than 10% or Changed your

 You contributed property to a foreign partnership in exchange for a partnership interest if. kast a 10% interest.

you owned, directly or indirectly, at least a 10% interest in the partnership or 1. Immediately after

2. The fait market value of the property you complished to the parmership in exchange for a partnership infacet, when add an other combination of property you made to the partnership during the preceding 12 manth pariot, exceeds \$100,000. Also, you may have to file Form 8865 to

For more details, including penalties for failing to file Form 8865, see Form 8865 naturating of property you previously conpartner at the time of the disposition.

report certain dispositions by a

and its reparate instructions.

# S Corporations

If you are a stareholder in an Scorporation, your stare of the corporation's aggregate bases and deductions (combined recome, bosses, and deductions) is limited to the adjusted basis of your corporate stock and arry debt the corporation owes you. Any loss or deshetion not allowed this year because of the basis limitation may be carried forward and deducted in a later year subject to the passe limitation for that year.

If you are claiming a deduction for your thate of an aggregate loss, attach to your term a computation of the adjusted basis of your corporate stock and of any debt the corporation owes you. See the Schedule corporation owes you See K.1 instructions for details.

After applying the basis limitation, the checkible amount of your aggregate lonest and deductions may be further reduced by the artisk tubes and the passive actudy lost rules. See page E. I.

Distributions of prior year accumulated earnings and profite of S corporations are dividends and are reported on Form 1040, line 9a.

Interest expense relating to the acquisi-tion of states in an S corporation may be fully deductible on Schedule E. For detaig. see Pub. 535

Your share of the net acome of an S corporation is not subject to self-employ ment tax

### Line 27

the instructions below. If you fail to follow these instructions, the IRS may send you a routee of additional tax due because the amounts reported by the partnership of S you answered "Yes" on line

corporation on Schedule K 1 do not march amounts you reported on your tax re-

# Losses Not Allowed in Prior Years Due to the At-Risk or Basis

Limitations

Income or Loss From **Estates and Trusts** 

> Enter your total prior year unalkwed losses that are now deductible on a sepa-rate line in column (b) of line 28. Do not combine these lesses with or net them against, any current year amounts from the partnership or S corporation.

Enter "PYA" (prior year amount) in column (2) of the same line.

# Passive Losses Not Reported on Form 8582

8582, enter any processor unallowed bases on a expensite line in column (f) of time 28. Do not combine these losses with, or net them against, any current year amounts from the partnership or S corporation. If you are not required to file Form

B Enter "PYA" (prior year amount) in column (a) of the same line

# Unreimbursed Partnership

nary and recessary partnership expenses you paid on behalf of the partnership on Schedule El foy to weet required in pay these expenses make the partnership according mont except amounts deductible only as itemized deductions, which you must enter Nou may deduct urreimbursed onch on Schedule A).

the transferred property if, during 2003, the trust had a US beneficiary. See extion the Amindivalual who received advantu-tion from, or who was the grantor of or

transferot to, a foreign trust must also complete Part III of Schedule B (Form 1040) and may have to file Form 3520. In addition toon, the owner of a foreign trust miss en sure that the trust files an annual information return on Form 3520-A

to a foreign trust may have to report the trust as a result of

A U.S person who transferred property

1040, hre 62

penses from normassive activities on a sep-arate line in column (h) of line 28. Do not combine these expenses with or net them against, any other amounts from the part · Enter unreimbursed partnership ex

Using and you are not required to the Form \$585, even the represses related to a par-sive activity on a separate the in column of the first of the partial to the column of the partial to the contract these ex-penses with or not them against any other amounts from the particular. • If the expenses are from a passave as

Estate Mortgage investment Conduits (REMICs) Income or Loss From Real

Part IV

• Enter "UPE" (unrembuted pattern-ship expenses) in column (a) of the same line.

### Line 28

the 28 your current year ordonary in one of less from the partiestation of Scopera to Report es bridged than in the applicable column of a separate Irre following the live on which you reported the current year ordinary income or less Alacretic and year ordinary income or less Alacretical and the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of the series of th For increasive income or loss (and passive losses for which you are not filling Form \$58.), enter in the applicable column of description of the related stem (for example, depletion) in column (a) of the same line.

If you are required to file Form 8582, see the Instructions for Form 8582 before completing Schedule E.

Part IV. Enter the totals of columns (d) and tee on line 39 of Schedile. E. If you also completed Part on more than one Sched-ule. E. use the same Schedile. E. on which you entered the combined totals in Part I.

REMIC as one or loss tenot mome or loss from a passive activity

Note. If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received. Instead, report it on form 1040, line 8a. If you are a beneficiary of an estate or trust, use Pariff In to report you part of the in come (even if not received) or loss. You should receive a Schedule K-1 (Form 1941) from the fabriciary. Your copy of Schedule K-1 and its next to two your loss in the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state o you where on your return to report the nems from Schedule K-J. Do not attach

amounts shown on Scheduless (Q, line 2.). This is the manalest insurent you are allowed to report as your taxible meaner from 10.40, line 40), It is also the smallest amount you are allowed to report as your allertostive mirriamount axable income (AMII) (New 6.25), line 28) Column 1e3. Report the total of the If you have estimated tares credited to you from a most (Schwalle K.), Iree 1431, write "EE payment claimed" and the amount on the dested fire next to lare 37. Do not an kake the amount on the test of the 137 lines at order the amount on the test of the 137.

If you are treating thems on your tax return-differently from the way the estate or trust reported them on as return, you may have to file Form 8082.

Schedule K.1 to your return. Keep it for your records

amount in column (c) is larger than your AMTI would otherwise be, enter the assecut from column (c) on Form 6251, into 2% Wiese 2% it, 0° on the detection the left of this amount on Form 1949) or If the amount in column (c) is larger than your taxable income would otherwise be, enter the amount from column (c) on Form 1040, line 40. Similarly, if the

Note. These rules also apply to estates and trusts that hold a residual inferest in a REMIC. Be sure to make the appropriate entries on the comparable lines on Ferm.



Do not include the amount shown in column (c) in the total on line 39 of Schedule E.

Column sei. Report the total of the amounts shown on Schedulers Q, fore 36 (1900) termines your deductions on Scheduler A include this amount on the 23.

#### Summary Part V

Line 42

You will not be charged a penalty for un-derpayment of estimated tax if If you are the holder of a residual interest in a REMC, use Part IV to report your total share of the REMC's traville income or hors for each quarter included in your ra-year. You should receive Schedule Q From 1060 and instructions from the FRMC for each quarter. Do not analy Schedules Q is your return. Reep then for your records.

for 2002 or 2003 is at least two-thirds of your gross to ome and
2. You file your 2003 tax return and pay 1 Your proce farming or fishing income

If you are treating REMIC nems on your tax return differently from the way the REMIC reported them on its return, you may have to the Form 8982.

est in more than one REMIC, attach a con-unuation theet using the same format as in

If you are the holder of a residual inter-

tax due by March 1, 2004

Department of the Treasury

# 2003 Instructions for Schedule F

# Use Schedule F (Form 1040) to report farm mome and expenses. File it with Form 1040, 1041, 1065, or 1065 B From Farming **Profit or Loss**

This activity may subject you to state and local taxes and other requirements such as hostness licenses and feet. Check with your state and local governments for more infor-

Additional information. Pub. 225 has ramples of filled-in forms and schedules, and has impartant dates that apply to farmers

Section references are to the Internal Revenue Code unless otherwise noted

#### tractor traders, or buses in your farming business, you may have to pay a Feckral highway motor vehicle use tax. See the Instructions for Form 2290 to find out Beavy Highway Vehicle Use Tax. If you use centum highway mucks, muck-trailers, if you owe this tax

Information Returns. You may have an life information returns for wages paid to est, rems, royalies, armunios, and pen-sions. You may also have to fite an utformation return if you sold \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale. For details, employees, certain payments of fees and see the 2003 General Instructions for Forms 1099, 1098, 5498, and W-2G. other nonemployee compensation, inter-

If you received cash of more than tions in your farming business, you may have to file Form 8300. For details, see \$10,000 in one or more related transac-PS1 454 Reportable Transaction Discloure Satement. If you extered into a reporta be transaction in 2003, you must use Form 8866 to disclose information if your Federal income tax hability is affected by your patheipation in the trans action. For more information, see Reportable Transaction Disclosure Statement in the Instructions for School ule C on page C 1

# **Estimated Tax**

If you had to make estimated tax pay ments in 2003 and you underpaid your estimated tax, you will not be charged a penalty if both of the following apply

 Your gross farming or fishing in-come for 2002 or 2003 is at least two-thirds of your gross income. You file your 2003 tax return and pay the tax due by March 1, 2004

For details, see Pub. 225

24 No 171528

# Other Schedules and Forms **General Instructions** You May Have To File

Schodule F pasture mome received from taking care of someone else's Investock. Schodule E But report on line 10 of Schedule E to report rental mome from pastureland that is based on a flat thanke Report this mome in Part 1 of

 Schedule J to figure your tax by averaguig your farm income over the previous 3 years. Doing so may reduce your

 Schedule SE to pay self-employ-ment tax on myone from your farming business

assets placed in service in 2003, to claim amortization that began in 2003, to make of in- Form 4562 to claim depreciation on an electarn under section 179 to expense certain tangible property, or to report formation on vehicles and other list

 Form 4684 to report a casualty or theft gain or loss involving farm business property in luding Investor's held for draft, breeding, sport, or dairy purposes

property

how to report various farm losses, such as losses due to death of investock or See Pub 225 for more information on damage to crops or other farm property

certain farm property. Also use this form to report sales of livestock held for draft, (other than from a casualty or theft) of or involuntary conversions · Form 4797 to report sales, ex breeding, sport, or dairy purposes

if you did not materially participate (for self-employment tax purposes) in the management or operation of the farm. This accome is not subject to self-em-ployment ax. See Pub. 225 · Form 4835 to report retail income based on farm production or crop shares

· Form 8824 to report like-kind ex-

# Specific Instructions

# Filers of Forms 1041, 1065, and 1065-B

Do not complete the block labeled "So-cial security number (SSN)" Instead, enter your employer identification num-ber (EIN) on line D.

# Lines A and B

On line A, enter your principal crop or activity for the current year

pal agricultural activity codes listed in Part IV on page 2 of Schedule F. Select the code that best describes the source of On line B, exter one of the 14 prina must of your income

### Line C

tox lateled "Cash." Complete Parts I and II of Schedule F. Generally, report m-come in the year in which you actually or constitutively received it and declarate ex-penses in the year you paid them. How-ever, if the payment of an expenditure creates an asset having a useful life that extends substantially beyond the close of the year, it may not be declacable or may be declacable only in part for the year of the payment. See Pub. 225. If you use the each method, check the

If you use the accrual method, check the box tabeled "Accrual" Complete Parts II, III, and line 11 of Schodule F Generally, report income in the year in in the year you incurred them, even if you did not pay them in that year. Acwhich you earned it and deduct expenses basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of the

ductions based on economic performance. Sec Pub. 538

method of accounting A farming synch cate may be a partnership, any other noncoporate group, or an S corporation Forming syndicates carried use the cash

ever been for sale in a way that would require registration with any Federal or The interests in the business have state agency of

any tax year is shared by limuted partners of himod experiences. A funited partner is one who can lose only the amount invested or required to be invested in the partnership. A faulted extrepreneur is a person who does not lake any active part in managing the business. More than 35% of the loss during

#### Line D

You need an employer identification number (EIN) only if you had a qualified retirement plan or were required to file an employment, excise, estate, trust, part nerstin, or akoloit, tobacco, or finearms are return. If you need an EIN, fite Forma SS-4. If you do not have an EIN, lenve line D blank. Do not enter your SSN You need

#### ine E

of material participation for purposes of the passive activity rules, see the instruc-tions for Schedule C, luw G, on page C-2. If you meet any of the material par-ticipation tests described in those matric-Material Participation. For the definition tions, check the "Yes" box

ticipating in a farming activity if the real property used for farming ancest the estate tax reflect for special valuation of time property passed from a qualifying decebral; and the auriving spouse activity manages the farm in a farming business if you materially participated 5 of the 8 years preceding If you are a retired or disabled farmer, you are treated as materially participating your retirement or disability Also, a surviving spouse is treated as materially par-

Check the "No" box if you did not materially participate. If you obecked "No" and you have a loss from this business; see Limit on Passive Losses below. If you have a profit from this business activity but have current year losses from lowed passive activity losses, see the Inother passive activities or prior year unalstructions for Form 8582

8582 to figure your allowable loss, if any, to enter on Schedule F. line 36. Generally, you can deduct losses from Limit on Passive Losses. If you checked "No" box and you have a loss from business, you may have to use Form

passive activities only to the extent of in come from passive activities. For details, see Pub. 925

## Part I. Farm Income

uvely received and the fin market value of goods or other property received for these firms. Incurse it sustaint until reserved when it is coolined to your account or earside for you to use. However, farm production flexibility contract payments re-ceived under the Federal Agriculture Improvement and Reform Act of 1996 are required to be included in income only in the year of actual receipt. hated on lines I through 10. Generally, count both the cash actually or construc-

If you ran the farm yourself and re-ceived rents based on crop shares or farm production, report these rents as income on

#### Because of Weather-Related Conditions Sales of Livestock

flood, or other weather related conditions, you can elect to report the mome from the sale in the year of sale if all of If you sold livestock because of drought,

the following apply.

 You can show that you sold the live. aock only because of weather related con-Your main business is farming.

Your area qualified for Federal and.

#### Forms 1099 or CCC-1099-G

If you received Forms 1099 or CCC-1099-G showing amounts paid in you, first determine if the amounts are to be following chart to determine where to re-port the income on Schedule E. Include the Form 1099 or CCC-1099 G amounts in the total amount reported on that Inc included with farm income. Then, use the

| Tabout 10 | Line Sa  | 9 38 :   | . Line &a            | _                   | . Line &                |                         | E S               |
|-----------|----------|----------|----------------------|---------------------|-------------------------|-------------------------|-------------------|
| orm.      | 000-PATR | 000-MISC | (for crup insurance) | 099-G or CCC-1099-G | (for disaster payments) | (for other agricultural | program payments) |

You may also receive Form 1009-MISC for other types of income, further types of income, for the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first type of the first this case, report it on whichever like best describes the income. For example, if you received a Form 1099-MISC for custom farming work, include this amount on line 9. "Custom hire (machine work) income."

#### Lines 1 and 2

In Part I, show treome received for stems

Cash Method

On line 1, show amounts received from sales of livestock and other nems bought basis of the livestock and other items you actually sold. for resale. On line 2, show the cost or other

#### Line 4

Show amounts received from sales of live-stock, produce, grains, and other products you raised

### Lines 5a and 5b

auve in 2003, you should receive Form 1099-PATR. On line 5s, show your total detributions from cooperatives. This in-clinks patronage dividends, nonpatronage and redemption of nonqualitied notices and distributions, per unit retain allocations, If you received distributions from a couperper unit retain allocations.

pledge part or all of your production to secure a CCC loan, you may elect to report the loan proceeds as income in the year you receive them, instead of the year you self the crop. If you make this election for made

the election at a prior year), report luan proceeds you received in 2003 on line 7a. Anach a statement to your tehum showing the details of the loan(s), Porfessed CCC Loans, Include the full amount forfested on line 7b, even if you If you did not elect to report the loan

Loans, Generally, you do not report CCC ban proceeds as income. However, if you

Commedity Credit Corporation (CCC)

Lines 7a Through 7c

received an cesh and the dollar amount of qualified written notices of allocation. If you received property as patronage divalends, re-port the fan market value of the property as in one Include cash advances received from a marketing cooperative. If you received per una retains in each, show the amount of each. If you received qualified per unit retain certificates, show the stated dollar amount of the certificates. Show patronage dividends

Do not unclude as income on line Shepatorange dividends from buying personal or family items, capital assets, or degree in the assets Enter these amounts on line 5a. must subtract the amount of the dividend only It you do not report parrotage divi-dends from these ttems as moome, you from the cost or other basis of these items

## ines 6a and 6b

nter on line 6a the total of the following

- Price support payments.
- Market gain from the repayment of a cured Commodity Credit Corporation CC) loan for less than the original loan
  - Cost share payments (sight drafts) Diversion payments.

2

made and for what you must include in

 Payments in the form of materials (such as fertilizer or lime) or serva es (such

as gracting or building dame?

such crop insurance proceeds ble crop insurance proceeds, you must de fer all such crop insurance proceeds Generally, if you elect to defer any cliga-(in luding Federal disaster payments)

These amounts are government payments you received, usually reported to you on Form 1000-G. You may also receive

Enter on line 80 the taxable amount of the proceeds you received in 2003. Do not enclude proceeds you elect to include in income for 2004. Enter on line 8a the total crop insurance proceeds you received in 2003, even if you elect to include them in uncome for 2004.

> On line 6h, report only the taxable amount. For example, do not report the market gain shown on Form CCC-1099-G on line 6b if you elected to report CCC form

of Agriculture showing the amounts and

types of payments made to you

Form CCC-1049-G from the Department

ਰ.⊑ Enter on line 8d the amount, if any, one insurance proceeds you received 2002 and elected to include in income fi

proceeds as mome in the year received see Lines? a Thomogh Ceebook Togain results from reckingston of the commodity because you previously reported the CCC formposceds as mome Norm are used as reputchasing the commodity for the reputchasing the commodity for the reputchasing the commodity for the reputchasing the commodity for the reputchasing the commodity for the reputchasing the commodity for the results are commodity for the results and the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity for the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the results are supplied to the commodity of the

#### Line 10

amount of the four repayment. However, if you did not report the CCC four proceeds under the election, you must report the man-

ket gain on line 6b.

Use this line to report moome not shown on Illegal Federal migation subsidies lines I through 9, such as the following.

 Bartering income. See Pub

ntion, or credit union can eled or fegave a debt you owed of \$600 or more, it should east you a Form 1099-C, or smills rate-ment, by February 2, 2004, showing the amount of debt canceled in 2003. However, certain solvent farmers may exclude can-celed qualified farm inclebechess from in-come. To find out if you must include any In Income from cancellation of debt. Generally, if a debt is canceled or forgiven, you must include the canceled amount in income. If a Federal agency, financial insticancellation of debt in income, see Pub. 225.

 State gasoline or fuel tax refund you received in 2003.

 The amount of credit for Federal tax paid on fuels claimed on your 2002 Form

ĕ

feited amount on line 7c.

reported the loan proceeds as income. proceeds as income, also include the  The amount of credit for alcohol used Any recapture of excess depreciation, including any section 179 expense deducuon, if the business use percentage of any as fuel that was entered on Form 6478.

If you did elect to report the lean pro-coals as income, you generally will not have an entry on line ?c. But if the amount for feited is different from your basis in the

commodity, you may have an entry on time to.

listed property decreased to 50% or less in 2003. Use Form 4797 to figure the recap-ture. See the instructions for Schedule C. line 13, on page C-4 for the definition of hated property The inclusion amount on leased listed

See Pub. 225 for details on the tax con sequences of electing to report CCC loan proceeds as taxone or forfeiting CCC

property (other than vehicles) when the business use percentage drops to 50% or less. See Pub. 946 to figure the amount. Any recapture of the deduction for clean-fuel vehicles used in your farming business and clean-fuel vehicle refueling property. For details on how to figure re-apture, see Pub. 535

> proceeds in the year you receive them. Fed earl cop distater payments are treated as crop insutance proceeds. However, if 2003 was the year of damage, you may clear to include certain proceeds in income for 2004. To make this election, check the box on line & and attach a statement to your return. See Pub. 225 for a description of the proceeds for which an election may be

In general, you must report crop insurance

Lines 8a Through

moday futures contracts if the contracts were made to protect you from price changes. These are a form of business ina The gam or loss on the sale of com

surance and are considered hedges. If you had a loss in a closed futures contract, en close it in parentheses.

For property acquired and ledging positions exabilished everyon must clearly identify on your books and ex cuts both the hedging transaction, and the items) or ag gregate risk that is being bedged

futures with the lope of making a profit due to favorable prace changes, report the profit or loss on Form 6781 instead of this line. Purchase or sales contracts are not true hedges if they offset losses that already or hedges if they offset losses that already oc-curred. If you bought or sold commodity

#### Part II. Farm

#### Expenses

 Personal or living expenses (such as taxes, meurance, or repairs on your home) that do not produce farm income Do not deduct the following.

 The value of animals you raised that · Expenses of raising anything you your family used

 Invertory losses Personal losses. If you were repaid for any part of an expense, you must subfact the amount you were repaid from the deduction.

dreet costs of the property and the share of any indirect costs allocable to that property However, these rules generally do not ap acquired property for resule, certain ex-penses must be included in inventory costs duced real or tangible personal property or or capitalized. These expenses include the Capitalizing Costs of Property. If you proph to expenses of: 1. Producing any plant that has a preproductive period of 2 years or less, 2. Raising animals, or

3. Replanting certain crops if they were lost or damaged by reason of freezing teniperatures, disease, drought, pests, or easuNote. Exceptions 1 and 2 above do not apply to tax shelters, farming syndicates, or partnerships required to use the account method of accounting under section 447 or

rather than capitalize the expenses of pro-ducing a plant with a preproductive period of more than 2 years. See Election To Deduct Certain Preproductive Period But you may be able to currently deduct Experises on page F-4.

12 through 34e by the preproductive period Do not reduce your deductions on lines

expenses you must capitalize. Instead, enter the total amount capitalized in parentheses on line 34f. See Preprinductive Period Expenses on page F-6 for details

penses you prevously chose to deduct will have to be recaptured as ordinary income when you dispose of the animals. red expenses for anmals, you must con-time to apply the alternative depreciation rules to property placed in service while If you revoked an election made before 1989 to deduct preproductive pe your election was in effect. Also, the ex-

for the costs of planting or growing circus or almond groves that are incurred before the end of the 4th tax year beginning with duct the expenses rather than capitalize them. But you may not make this election manera grove. By deducting the preproduc-tive period expenses for which you may make this election, you are treated as hav-Period Expenses. If the preproductive period of any plant you produce is more than Shetion To Deduct Certain Preproductive 2 years, you may choose to currently dethe tax year you planted them in their permg made the election.

not be made by tax steleters, farming synch-cates, or partners in partnerships required to use the account method of accounting poration, the election must be made by the partner or shareholder. This election may Note. In the case of a parmership or S cor under section 447 or 448.

preproductive expenses for plants, any gam-you realize when disposing of the plants is ordinary income up to the amount of the preproductive expenses you deducted. Also, the alternative depreciation rules apply to property placed in service in any tax year your election is in effect. Unless you production of property subject to the capi-talization rules. You may not revoke this election without IRS consent. election for the first tax year an which you engage in a farming business involving the you make the election to deduct obtain IRS consent, you must make this =

For details, see Pub. 225

Prepad Para Supples, Generally, if you need to state the old method of severant and you prepad firm supples are more than 50% of you or ober doubt table from suppler may be limited. Prepad furm suppler not had expense for food suppler may be limited. Prepad form suppler not had expense for food, for them. and small from supplers not had on you had burney from supplers not used for the supplers not work for the supplers not used for the supplers not used. ize the cost of poultry bought for use in your farming business and doduct it catably the year. They also include the cost of poul-try that would be allowable as a deduction over the lesser of 12 months or the useful in a later tax year if you were to (\*) capital life of the poultry and (b) deduct the cost of poultry bought for resale in the year you

If the limit applies, you can deduct pre-pard farm supplies that do not exceed 50% sell or otherwise dispose of a

of your other desketable farm expenses in the year of payment. You can desket the excess only in the year you use or consume the supplies (other than poultry, which is deskurable as explained above). For deaths and exceptions to these rathes, see Pub. 225 and exceptions to these rathes, see Pub. 225.

#### Line 12

You can deduct the actual expenses of run-ring your car or truck or take the standard mileage rate. You must use actual ex-penses if you used your vehicle for hire or you used more than one vehicle simultane ously in your farming business (such as in floet operations). You cannot use actual ex-penses for a leased vehicle if you previ-ously used the standard mileage rate for that vehicle.

You can take the standard mileage rate 2003 only if you:

daid mileage rate for the first year you placed the vehicle in service or Owned the vehicle and use the stan-

stanfard mileage rate for the entire leave period (except the period, if any, before Leased the vehicle and are using the

If you deduct actual expenses?

 Include on line 12 the business portion of expenses for gasoline, oil, repairs, mair moe, tires, license plates, etc., and

 Show depreciation on line 16 and rent or lease payments on line 26s.

If you take the stardard miletge rate, makipily the manner of bastuses makes by 36 cents. Act to thus amount your prating fees and tolds, and exact the total on line 12 for not deather depreculous, cent on lease payments, or your actual operating ex-DOTING.

must provide the information requested in Part V of Form 4562. Be sure to attach If you claim any our or track expenses (actual or the standard mileage rate), you Form 4562 to your return.

For details, see Pub. 463.

#### Line 14

Deductible soil and water conservation ex-perces generally are those that are paid to conserve soil and water or to prevent eac-son of land used for farming. These ex-penses include from are not finited to) the cost of leveling, grading and servacing, con-teur furrowing, the construction, control. age diches, earthen dams, watercourses, outlets and ponds, the enalication of brush, ind protection of diversion charmels, drainand the planting of windbreaks.

These expenses can be deducted only if vation Service of the Department of Agn-culture for the area in which your land is istent with a conservation plan approved by the Natural Resources Conser

state agency. You cannot dealact the ex-penses if they were paid or married for ford used in farming in a foreign country. be consistent with a plan of a comparable iscated. If no plan exists, the expenses oust

curred to drain or fill wedands, to prepare Do not deduit expenses you paid or m land for center pivot irrigation systems. to clear land

ing certain gains from selling assets such as farm machinery and land. If your conservation expenses are more than the limit, the excess may be carried forward and deducted in later tax years. However, the amount defactible for any 1 year may not Your deduction may not exceed 25% of your gross income from farming textlad exceed the 25% gross income limit for

 The prepayment had a business pur-pose and was not made merely to avoid tax Destucting the prepayment will not If all of the above apply, you can deduct

feed rather than a deposit.

materially distort your mome

For details, see Pub 225

the prepaid feed, which is subject to the overall limit for Prepaid Farm Supplies explained on page F-L II all of the above do not apply, you can deduct the prepaid feed only in the year it is consumed.

#### Line 15

Enter amounts paid for custom hire or machine work (the machine operator nished the equipment)

Line 20

or lease of equipment that you operated yourself. Instead, report those amounts on line 26a. Do not nelode amounts paid for cental

#### Line 16

You can deduct deprectation of buildings, and other farm equipment of a permanent improvements, cars and tracks, machinery,

Do not deduct depreciation on your bame, furniture or other personal items, land, livestock you bought or rassed for retale, or other property in your invertiony

You may also elect under section 179 to expense a portion of the cost of certain langible property you bought in 2003 for use in your farming business

See the 13. on For details, including when you must complete and attach Form 4562, a instructions for Schedule C, line

#### Line 17

Deduct contributions to employee benefit operation that are not an investment part of a person or profer sharing plan included on him E. S. Examples are accident and bealth plan; group-term the invariance, and dependent we assurance, and dependent we assurance, and de-

ployed person to an accident and health plan or for group-term life insurance. You may be able to deduct on Form 1040, line 29, the amount you paid for health insur-ance on behalf of yourself, your spouse, and dependents even if you do not itemize Do not include on line 17 any contributions you made on your behalf as a self-em

or other finan, admentations for which you received a Form 10% for similar state ments). If you did not receive a Form 10%. 3a the strerest you paid for 2003 to banks enter the intecest on line 23b

your deductions. See the instructions for Form 1040, hire 29, for details

If you paid more mortgage interest than shown on Form 1098, see Pub. 535 to find out if you can deduct the additional strengt. If you can, archade the amount on line 23a. Attach a statement to your return explaining the difference and enter "So attached" in the margin next to line 23a. is shown on Form 1098,

> deduct when paid the cost of feed your livestock will consume in a later year un The payment was for the purchase of

lens all of the following apply

you use the cash method, you carnot

Line 18

If you and at least one other person (other than your spouse if you file a jount return) were liable for and paid interest on the Form 1098, include your share of the interest on line 23b. Attach a statement to your return showing the name and address of the person who received the Form 1098. In the margin next to line 236, enter "See anached." the mortgage and the other person received

Do not clocket interest you prepaid in 2003 for later years; unclude only the part that applies to 2003.

#### Line 24

Do not include the cost of transportation incurred in purchasing liveticity held for resile is freight part hinseal, and these costs to the cost of the livestock, and deduct them when the livestock is sold

Reduce your deduction by the current year credits claimed on: Do not include amounts paid to yourself. Enter the amounts you paid for farm labor

• Form \$884, Work Opportunity Form 8844, Empowerment Zone and Credit

> Deduct on this line premiums paid for farm business insurance. Deduct on line 17

Line 22

amounts paid for employee accident and health insurance. Amounts credited to a re-

• Form 8845, Indian Employment Renewal Community Employment Credit, 

• Form 8861, Welfare-to-Work Credit, · Porm 8884, New York Liberty Zone

serve for self-mattance or premiums paid for a policy that pays for your lost earnings the to sickness or disability are not deduct-

but not the value of any products they used from the farm. Count only what you paid Court the cost of boarding farm labor conschold help to care for farm laborers. Businers Employee Credit

> Interest Allocation Rules. The tax treatment of interest expense differs depending on its type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules reexpense so it is deducted on the correct line neatment. These rules could affect how

Lines 23a and 23b

If you provided taxable fringe benefits to your employees, such as personal use of a cut, do amounts you depreciated or delicited ebe

> quire you to allocate (classify) your interest of your return and receives the right tax much interest you are allowed to deduct on Schedule F.

#### \_ine 25

employed person, enter contributions male is an employer on your behalf on Form 1040, line 30, not on Schedule F Enter your deduction for contributions to ty plans. If the plan included you as a self employee pension, profit-sharing, or sum-

by tracing how the proceeds of the foan are used. See Pub. 535 for details

Generally, you allocate interest expense

your main home and any of the proceeds from that debt were used in your farming business, see Pub. 335 to figure the amount

to include on lines 23s and 236

If you paid merest on a debt secured by

form listed below if you manusis a pen non, profit sharing, or other funded-de-ferred compensation plan. The filing Generally, you must file the applicable requirement is not affected by whether or

How To Report. If you have a mortgage on real property used in your farming business (other than your main home), enter on line

not the plan qualified under the huernal Revenue Code, or whether or not you claim a deduction for the current tax year. There is a penalty for failure to timely file these

Form 5500 File this form for a plan that is not a one-participant plan (see be

Form \$500-EZ. File this form for a one participant plan. A one-participant plan is a plan that only covers you for you

For details, see Pub. 540 und your spouse)

## Lines 26a and 26b

if you rented or leased vehicles, machinery, or equipment, enter on line 20a the business portson of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduc-tion by an inclusion amount. For details, tion by an inclusion amount. For details, see the instructions for Schedule C, lines 20a and 20b, on page C-5

or lease other property such as pasture or Enter on line 20b amounts paid to rent farm land

#### Line 27

Enter amounts you paid for repairs and maintenance of farm buildings, machinery, and equipment. You can also include what you paid for tools of short life or minimal cost, such as shovels and rakes. Do not deduct repairs or maintenance on your home.

#### Line 31

You can deduct the following taxes on this

· Real estate and personal property

 Social security and Medicare taxes taxes on farm business assets.

you puid to match what you are required to withhold from farm employees' wages and any Federal unemployment tax paid.

Do not deduct the following taxes on Federal highway use tax.

 Foderal income taxes, including your this line

deduct one-half of your self employment tax on Form 1040, line 25. self-employment tax. However, you may

· Estate and gift taxes.

 Taxes on your home or personal use such as paving and sewers. Taxes assessed for

purchased for use in your farming business instead, treat these taxes as part of the cost State and local sales taxes on property of the property. tural or hotticultural commedity grown or

raised by someone else or

A farming business does not include: Contract harvesting of an agricul.

 Other taxes not related to your farm ng business.

for the person in consideration of the cere if you use it for your resistence even if you use it for your tensibles for your firming business that we more than the cost of the base rate for the first phone line. For example, if you had a second-phone line, you can debatt the burness percentage of the changes for that five, in water, etc., for business use on the farm, Do not include personal utilities. You cannot deduct the base rate (including taxes) of the Enter amounts you paid for gan, electricity chiding the base rate charges.

For details, see Capitalizing Costs of Property on page F-3 and Pub. 225.

## ines 34a Through 34f

penses not deducted elsewhere on Schedule E, such as advertaing, office supplies, etc. Do not include fines or penakies paid to a government for violating any law. Include all ordingry and necessary farmex

84 months You can also amortize certain business starting costs over a period of at least 60 months For details. For details we Plub. 535. For amortization that begins in 2003, you must complete and attach Form 4542. ing forestation and reforestation costs over Amortization. You can amortize qualify-

If you have a net profit on line 36, this amount is earned income and may qualify you for the earned income credit if you inest certain conditions. See the instru-tions for Form 1040, line 63, for details: this activity that was not allowed as a deduction last year because of the at-risk rules is treated as a deduction allocable to this At-Riek Loss Deduction. Any loss from

#### Line 37

lose from a farming activity and (b) mounts in the activity of which you are not at rais, you will have to complete. Form \$198 to (figure your allowable lost. The strick rules generally limit the amount of loss (makafing loss on the disposition of usets) you can claim to the amount you could actually lose in the activity At-Rick Rules. Generally, if you have (a) Detaction for Chean-Food Vehicles and Clean-Feet Vehicle Retribing Property. You may declace print of the cont of qualified clean-feet vehicle property used in your farming business and qualified clean-faet vehicle reflecting property. See Pub. 535.

able to deduct certain expenses for business use of your bune, subject to limitations. Use the worksheet in Pub. 587 to figure your allowable deduction. Do not use Form 8829.

Bustness Use of Your Home. You may be

Bad Debts. See Pub. 535. activity in 2003.

Onck box 37b if you have amounts for which you are not at risk in this activity. such as the following.

activity, to acquire property used in the ac-bivity, or to acquire the activity that are not accurately your own property (other than property used in the activity). However, there is an exception for certain rorre-course funnaing borrowed by you in con- Norrecourse fours used to finance the course financing borrowed by you in nection with holding real property.

> Legal and Professional Rees. You can de duct on this line fees for tax advice related to your farming business and for proparation of the tax forms related to your farming

 Cash, property, or borrowed amounts used in the activity (or contributed to the activity, or used to sequire the activity) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty unsurance

> ally, you can deduct expenses for farm business travel and SVB of your business meals and entertainment. But there are ex-ceptions and limitations. See the instrucceptions and limitations. See the instruc-tions for Schedule C, lines 24s through 24c, on page C-5

Travel. Meels, and Entertainment.

9

tivity from a person who has an anterest in the activity, other than as a creditor, or who is related under section 465(bx(3) to a persen fother than you) having such an inter-est. Amounts borrowed for use in the ac-Preproductive Period Expenses. If you had perpendentwo period octopress in 303 and you decided to capitalize them, you must exter the total of these expenses in purchases on line 34 modern 253A" in the space to the left of the total.

check box Ta and energy your lots on line B. 50. But if you checked the 'No' box on line B. 50 was my reced to complete From 8582 to figure your allowable loss to enter on line 36. See the Instructions for Form 8582. If all amounts are at risk in this business. on line 34f because you have preproductive period expenses you are capitalizing, subtact the amount on line 34f from the total of lines 12 through 34e. Exist the result on if you entered an amount in parentheses

If you checked box 37b, see Form 6198 to determine the amount of your deductible loss and enter that amount on time 36. But if you checked the "No" box on line E, your loss may be further limited. See the Instructions for Form SSS. If your at risk amount is zero or less, erace zero on line 36 Be sure to attach Form 6198 to your return. If you checked box 37b and you do not attach Form 6198, the processing of your tax re-turn may be delayed to line 37 before entering your loss on line.

A. If you derocked the "No" box on line E on Schabile F, also see the Instruction for Firms 8821. Ernor the rea profit or deductible tost been and on Form 1040, line.

Is, and Schedule SE, line I. Erastes and the sure should mear the has profit or desheit; the loss have and on Form 1040, line is be loss have and on Form 1041, line 6.

Partnerstips should stop here and enter the

If you have a loss, the amount of loss you can deduct this year may be limited. Go on

Line 36

Any loss from this activity not allowed for 2003 because of the at-risk rules is rested as a defluction affociable to the activ-sy in 2004.

**General Instructions** 

Prior Year Tax Returns

함 For details, see Pub. 925 histractions for Form 6198.

profit or loss on this line and on Form 1065, line 5 (or Form 1065-8, line 7).

#### ncome—Accrual Part III. Farm Method

inventory methods, how to change methods of accounting, and for rules that require certain costs to be captuitized or included in If you use the accrual method, report farm income when you earn it, not when you receive it. Generally, you must include animals and crops in your inventory if you use this method. See Pub. 225 for exceptions,

#### Line 38

Enter the amount earned from the sale of livestock, produce, grains, and other producta you raised

## ines 39a Through 41c

See the instructions for lines 5s through 7c that begin on page F.2

#### \_ine 44

See the instructions for line 10 on page F-3

Department of the Treasury (MV) Internal Revenue Service

## 2003 Instructions for Schedule

#### Farm Income **Averaging**

Use Schechle J (Form 1040) to elect in figure your 2003 tax by averaging, over the gre-vious 3 years from your task on which the common task on business of farming. Making this election may give you a lower tax if your 2003 income business of farming. Making this election may give you a lower tax if your 2003 income from farming is high and your taxable income for one or more of the 3 prior years was

If you owe alternative minimum tax (AMT) for 2003 (figured without regard to farm income severige), filing Scheduld I will not rechee your total fact for 3007. Filing Scheduld I may, become increase your credit for prior yest minimum tax in a later tax. This cleation does not apply when figuring your tentative minimum tax on Forms 6.53! that as, you carnot verges your AMT firm proone). Also, you do not have to recompute, because of this election, the tax liability of any miror child who was required to use your tax teats in the prior year.

• Raining, shearing, feeding, caring ch, tuking, and mangage animals, and • Learng land to a tenart engaged to a farming beamers, but only if the lease spanners are feel based on a share of the tenart's preduction (on a fixed amount) and (b) determined lander a wattern agoe-ment entered into before the tenart be-gars significant activities on the land

farming that you elect to include and live 2. You do not have to include all of your trackle income from farming on line 2. It may be no your sakurage on include less than the full amount, depending on how the amount you include on line 2 affects your tax bracket for the current and prior 3 tax years.

You may need copies of your original or atmended income tax returns for 2000, 2001, and 2002 to figure your tax on Schedule J. If you do not have copies of those returns, you can get them by filing Form 4546. See your form 1040 instruction theolette to find out how to get this form. Keep a copy of your 2003 income tax neurm be use in 2004, 2005, on 2006.

is a rise capital gain cannot exceed the mandler of your total relevant gain or your rise capital gain or your rise capital gain attributuble to your farming bursers. If you becked farm nowne suches not capital gain, you must allocate an equal portion of the rise capital gain to exploid gain, you must be so your, you have your, you have a capital loss to the rise to the rise to your your, do not reduce the electrod not required for the received in a capital loss curyorer to the rise that your, do not reduce the electrod furn aroune allocated to that hase year Your elected farm meonic carrier ex-ceed your taxable income. Also, the por-tion of your elected farm income treated by any part of the carryover.

See Regulations section 1.1301-1 for

nore details.

Additional Information

Specific Instructions

Rarming Business. A farming business is the trade or business of cultivating land

Elected Farm Income

Line 2

or raising or harvesting any agricultural or horticultural commodity. This includes: Operating a nursery or sod farm;

evergreen tooes that are more than 6 years old when severed from the roots); Raising ornamental trees (but not ing fruits muts, or other crops,

Raising or harvesting of trees bear

To figure elected farm income, first fig.

we your stayle income from farming.

Tazable income from farming includes
all income, gains, losses, and delactions
attributable to any farming business.

However, at does not include gain from
the sale or other disposition of land.

Your elected form income is the amount of your taxable income from

 Merely buying or reselling plants or animals grown or raised by someone else. Generally, farm income, gains

losses, and deductions are ported on:

Form 1040, line 7, to the extent of wages and other compensation you received as a shareholder in in S corporation engaged in a

Schodule E, Part II; farming business; Schedule D;

Form 4797; and Schedule F;

Form 4835.

214

#### ine 4

Captul Gain Tax Worksheet from your 2003 Form 1040 instruction booklet, or use Schodule D. Enter the tax on line 4 Figure the tax on the amount on fine 3 using the 2003. Tax Table, Tax Rate Schedules, or Qualified Dividends and on hine Figure the tax on the using the 2003 T

#### Line 5

on line 5 the innount from line 11 of your 200 Schodule 11 you used Schodule 12 your used Schodule 12 you used Schodule 12002, enter on line 5 the amount from line 15 of your 2011 Schodule 11 you used Schodule 10 figure your tax for 200 but not 2001 not 2002, enter on line 5 the amount from line 5 the amount from line 3 of your 2000 Schodule 3 If you used Schedule J to figure your tax for 2002 (that is, you entered the amount from line 22 of that Schedule J on Form 1040, line 42, or on Form 1040M, enter

If you figured your tax for 2000, 2001, and 200 whereu using Schedille 1, error on live 5 the taxible income from your 2000 tax return for as previoutly adjusted by the IRS, an amended return, etc.! But if that amount is zero or less, complete the worksheet below to figure the amount to enter on line 5.

If you filed your 2000 tax return using TeleFile, enter the taxable income from your TeleFile Tax Record If you did not file a tax return for 2000, use the amount you would have reponed as your taxable income had you been required to file a tax remm. Be sure to keep all your records for 2000 for at least 3 years after April 15, 2004 (or the daw you file your

ever, John Ind. 8 \$22.550 NOL on 2001, \$90000 of within war remaining to carry to 2001 of within war carried back to 1999. To complete Intel of the work sheet, John combines the \$9 000 NOL decks tern with the \$1,000 from his 2000 Form 1040, the \$9.The resets it a nega-tory \$5,000, John's 2000 stuckle in one. which he enters as a positive amount on line I of the 2000 worksheet. lowed for firm in one averaging pur-poses to the cutter it old in the those your expiral loss carryover to 300. This could happen if the tardele income before sub-tracting ecemptoins shown out your 2000 from 1040, Inv 37 (or as previously ad-justed), was less than zon Enter the amount by which your 2000, capital loss 2003 tax return, if latery, even if you did Line 2. Any net capital loss decluction on your 2000 Schedule D, line 18, is not al-

instructions for 2000 Taxable

Income Worksheel

not file a tax return for 2000

capital loss carryover to 2001 as \$7,000 chan akit the \$5000 from Schaulle D, line 18, and the \$7,0000 carryover. He referent from the result the \$7,000 kes on his Scheaule D, line 17, and enters \$5,000 on line 2 of the workshet. When John filed his 2000 tax return, he had a \$3,000 net capital loss decluc tion on Schedule D, the 18 (which was also effected on Form 1040, fine 13), a \$7,000 loss on Schedule D, fine 13, and a \$4,000 capital loss carryover to 2001 However, when John carried back the 2001 NOL to 2000, he refigured his 2000

> and long-term capital loss carryovers) ex-cerds the excess of the loss on your 2000 Schedule D, lane 17, over the loss on Inc 17, over the loss on thedule D, line 18 If you your 2000 Schedule D. Inne 18 If you had any net operating loss (NOL), carrybacks to 2000, he sure you refigured your 2000 capital loss carryover to 2001

carryover to 2001 (the sum of your short

uk B, Ine 9 John enters the \$2,200 on line 3 of the worksheet, and \$5,200 on line 4 He then subtracts the \$5,200 from 3000 that reduced the 2001 NOL carryback. The \$2,800 of exemptions and \$3,000 ner capital loss deduction also reduced the amount of the 2001 NOL car-ryback. Therefore, only \$2,200 was available to carry to 2002 and later years, as shown on his 2001 Form 1045, Sched enters a regative \$2,800 on Schedule J. line 5 He combines that amount with the \$6,000 on Schedule J. line 6, and enters \$3,000 on Schedule J. line 7 \$2,800, on line 5 of the worksheet. He the \$8,000 on line I and enters the result John had \$1,000 of taxable arcome Line 3. If you had an NOL for 2000, eared the massure of that 1001, as figured on line 27 of the 2000 Form 1045. Stockbie A, you filed with Form 1445 of Form 1040X. If you dail not have an NOL for 2000, ease the portion, if any of the NOL carrovers and campbada's to 2000 that were not used, in 2000 that were not used, in 2000 that were not used, in 2000 that Example. John Farmington dist not use fram necessary sveraging (or 2004, 2004, nor 3002. John has \$18,000 of elected farm unome on lure 2. The taxable un-come before subtracting examplicious shown on his 2000 fearm 1000, lure 31, was \$5,300. A debation for exemptions of \$2,200 was shown on lar 38, and lure 34, taxable income, was \$1,000. How-

were carried to years after 2000.

1000 Capital Gain Tax Worksheet - Line 8

Keep for Your Records

.

Use this worksbeet only if you entered expital gain distributions directly on the 13 of your 2000 Form 1040A, and checked the box on that here and elected farm seconce included on Schedule J, bires 3 and 6, does not include any not capital gain

Subtract line 2 from line 1. If zero or fear, eater .0. Figure the tax on the around on line 3. Use the 2000 Tu. Rato Schedules above Enfor the smaller of Amount from your 2000 Form 1040, line 13 (or Form 1040A, line 10) Amount from Schedule J. hne 7

• 324,250 it angle for 2000, 543,850 it married filing jointly or qualifying widew(er); \$21,925 it married filing reparately, or \$35,150 it head of household

Eater the amount from line 3 Subtract line 6 from line 5 If zero or ites; eater -0- not go to line 9 Mukiply hae 7 by 10% (10)

Euler the amount from line 7 Subbasel line 10 from line 9 H zero or less, enter 4- and go to line 13 Mukply has 11 by  $20^{\rm I\!E}$  (20) Enter the smaller of line 1 or line 2

Subtract line 4 from line 1. Eater the result as a negative amount on Schedule J, line 5

. . . . . . .

A3d frace 4, 8, 100 12 Pigure the tax on the amount on line 1. Use the 2000 Tax Rate Scheduler above Tax Exica the emailer of line 13 or line 14 here and on Schedule 1, line 8

figuring the tax on Schedule D. lines and S3)

7

• The Schedule D you filed for 2000 that use the 2000 Tax Rate Schedules be low instead of the 2000 Tax Table when

The 2000 Capital Gaio Tax Work

sheet below, or

enter zero on line 8 Otherwise, figure the tax on the amount If line 7 is zero, on line 7 using

Line 8

The 2000 Tax Rate Schedules be

2000 Tax Rate Schedules -- Line 8

| Schedule X - Us                                  | e 1f your 2000                            | Schedule X - Use if your 2000 liling status was Single                                                                                                 | Single                            |                                                | Married filing separately                                    | Married (1)                                     | Married füling separately                                                                                        |                                   |                                              |
|--------------------------------------------------|-------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------|
| If Schodule J.<br>line 7, is:<br>Over—           | But not<br>over—                          | Enter on<br>Schodule J.<br>line 8                                                                                                                      |                                   | of the<br>amount                               | If Schedule I,<br>line 7, is:                                | Bat not                                         | Enter on<br>Schodule J.<br>Ince 8                                                                                | on<br>le J.                       | of the<br>amount<br>over-                    |
| \$0<br>26,250<br>63,550<br>132,600<br>288,250    | \$26,250<br>63,550<br>132,600<br>288,350  | \$3,937.50 + 2<br>14,381.50 + 3<br>38,787.00 + 3<br>91,857.00 + 3                                                                                      | 15%<br>28%<br>31%<br>36%<br>39.6% | \$0<br>26,250<br>63,550<br>132,600<br>218,350  | \$0<br>21,925<br>52,975<br>80,725<br>144,175                 | \$21,925<br>52,975<br>80,725<br>144,175         | \$0,286,73 + 11,982,73 + 20,586,25 + 43,477,25 +                                                                 | 15%<br>28%<br>31%<br>36%<br>39.6% | \$0<br>21,925<br>51,975<br>80,735<br>H4,175  |
| Schedule Y-1—1.  If Schedule J. line 7, is Over— | Jac 11 your 20s                           | Schedule Y.1—Ure. II your 2000 tiling status was Married filing joledy or Qualifying redowrier) If Schedule J. Bar nov Schedule J. line 8 Over— line 8 | e Married weer)                   | of the<br>emount<br>over—                      | Schedule Z—Ud<br>bo<br>If Schedule J,<br>line 7, 18<br>Over— | Use it your 20<br>bounehold<br>But not<br>over— | Schedule Z.—Use if your 2000 filing artur was Beed of bousehold  If Schedule I, Barrer Schodule I, Over - Inp. 8 | on lie 3.                         | of the<br>amount<br>over—                    |
| \$0<br>43,850<br>105,950<br>161,450<br>282,350   | \$49,850<br>105,950<br>161,450<br>288,350 | \$6,277.30 + 3<br>23,965.50 + 3<br>41,370.30 + 3<br>86,854.50 + 3                                                                                      | 15%<br>21%<br>31%<br>30%<br>30%   | \$0<br>43,850<br>105,950<br>161,450<br>238,350 | \$0<br>35.150<br>90,800<br>147,050<br>288,350                | \$35,150<br>90,800<br>147,050<br>285,350        | \$5,272.50 +<br>20,854.50 +<br>36,292.60 +<br>89,160.00 +                                                        | 154<br>214<br>314<br>36%<br>38.6% | \$0<br>33,150<br>90,860<br>H7,050<br>288,340 |

Keep for Your Records 37.

Complete this worksheet if you figured your text for both 2001 and 2002 without using Schedule J and your 2000 textshee lacome was zero or less. See the instructions above before completing this worksheet.

2000 Taxable income Worksheet — Line 5

Figure the taxable income from your 2000 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2000, do not include any NOL carryovers or carrybacks to 2000. Enter the result as a positive amount.

If there is a loss on your 2000 Schedule D, line 18, add that loss (as a positive

amount) and your 2000 capital loss carryover to 2001. Subtract from that sum the amount of the loss on your 2000 Schedule D, line 17, and enter the result

If you had an NOL for 2000, enfor it as a positive amount. Otherwise, enfor as a positive amount the portion, if any, of the NOL carryovers and carrybacks to

2000 that were not used in 2000 and were carried to years after 2000.

Add lines 2 and 3.

4 v

◆ The amount on line I above or -----**4 7 4 9 2 2 2 2 2 2 2** 

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#### ine 9

1040, line 42, or on Ferm 1040X), enter on fine 9 the amount from line 15 of your 2002 Schedile J. If you used Schedile J. If you used Schedile J. If you used Schedile J. Or gatte your tre for 2001 but not 2002, enter on line 9 the amount from line 3 of your 2001 Schedile J. you used Schedule J to figure your tax for 2002 (that is, you enexed the amount from line 22 of that Schedule J on Form

If you figured your tax for both 2001 and 2002 which us and 2002 which using Schedule J, enter on line 9 the taxabe income from your 2001 tax etum (or as prevenuly adjusted by the RNS, an anended etum, etc.). But if that amount is zero or less, complete the worksthest below to figure the amount to enter on line 9.

If you filed your 2001 tax return using TeleFile, even the taxble income from your TeleFile Tax Record It you dod not file a tax return for 2001, use the amount file a tax return for 2001, use the amount morner had you bed not so your taxble income had you been required as file tax return. Be sure to keep all your record for 2001 until a least 3 years after April 15. 2004 (or the date you file your 2003 tax return, if later), even if you did

Instructions for 2001 Taxable not file a tax return for 2001. Income Worksheel

1040, line 37, is a negative \$30,100. A deduction for exemptions of \$2,900 is shown on line 38, and line 39, taxable in-

come, is limited to zero. John subtracts from the \$30,100 loss the \$2,900 deduction for exemptions. The result is a nega-

Example. John Farmington did not use farm income averaging for 2000, 2001, nor 2002. The taxable income before subtracting exemptions on his 2001 Form

2001 that were not used in 2001 and were carried to years after 2001.

Line 2. Any net capital loss deduction on your 2001 Schedule D, line 18, is not al-

2001 Taxable Income Worksheet-Line 9

Keep for Your Records

sasodind Suigereat

**3**2.

Complete this worksheet if you did not use Schodule I to figure your tax for 2002 and your 2001 taxable Income was zero or less. See the instructions above before completing this worksheet.

Eurer me result as a postuve amount.

If there is a fost on your 2001 Schedule D, line 18, and that loss (as a positive amount) and your 2001 equital loss carryover to 2002. Subtract from that aum the amount of the loss on your 2001 Schedule D, line 17, and enter the result 2. Figure the taxable income from your 2001 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2001, do not include any NOL carryovers or carrybacks to 2001. Enter the result as a positive amount

Add lines 2 and 3 If you had an NOL for 2001, enter it as a positive amount. Otherwise, enter as a positive amount the portion, if any, of the NOL carryovers and carrybacks to 2001 that were not used in 2001 and were carried to years after 2001

Subtract line 4 from line 1. Enter the result as a negative amount on Schedule 1, line 9 . . . . . . . . .

John had a \$3,000 net capital loss de-duction on Stachdie D, line 18 (which was also entered on Form 1049, line 13).
1st a \$7,000 see on Schedie D, line 17 (is adjusted; He also had a \$7,000 capi-tal loss carrover to 3002, John alds the \$3,000 from Schedie D, line 18, and the \$7,000 carryover He subtracts from the result the \$7,000 loss on his Schedike D, line 17, and enters \$3,000 on line 2 of the worksheet. happen if the taxable income before sub-texting exemptions shown on your 2001 Form 1040, Inc. 37 or as previously ad-justed), was less than zero. Enter the amount by which your 2001 capital loss entryover to 2002, the sam of your short. and long-term capital loss carrivovers) ex-ceeds the access of the loss on your 2001 Schedule D. Inte 17, over the loss on your 2001 Schedule D. Inte 18, If you had any NOL carribasks to 2001, he sure you refigured your 2001 capital loss car-rivover to 2002.

sheet below, or

low.

\$4.50 standard deduction were not all-lowed in figuring the NOL. John had a \$22,50 loss on his 2001 Schedule F, the only other term on his 2001 tax return. John enters \$22,550 on line 3 of the worksheet, the 2001 NOL from his 2001 Form 1045, Schedule A. Line 27. Of the \$2,900 deduction for exemptions, the \$3,000 capital loss deduction, and his \$33,000 negative taxable income, the

Line 3. If you had an NOL for 2001, earth the amount of that NOUL as figured on line 27 of the 2001 Form 1045, Schedule A, you filed with Form 1045 or m 100M. If you did not have an NOL for 2001, enter the portion; if any of the NOL carryovers and carrybacks to of the NOL carryovers and carrybacks to

\$7,450 on line 5 He enters \$7,450 as a negative amount on Schedule J, line 9 He enters \$6,000 on Schedule J, line 10, and a negative \$1,450 on Schedule J. line 11 II he uses Schedule I to figure his tax for 2004, he will enter the negative \$1.450 amount on his 2004 Schedule J as his 2001 taxable income for farm income John enters \$25,550 on line 4 and

and 39, or on lines 15 and 36 of the Schedule D Tax Worksheet)

Line 12

mome, which he enters as a positive amount on line 1 of the 2001 worksheet.

poses to the extent it did not reduce your capital loss carryover to 2002. This could

lowed for farm income averaging pur

tive \$33,000, John's 2001 taxable

Dependants and Nonreleset for Certain Dependants and Nonresident Alen fu-dividuals on page 16 if you, or your pouse if filting jointly, did not recerce (before offers) in advance payment of you. XVI taxes and either of the follow

You, or your spouse if filing jointly, could be claimed as a dependent on someone else's 2001 tax return.

If the 2001 Capital Gain Tax Work-sheet or Schedule D also applies, follow the Special Rules on the worksheet on page J 6 to figure your tax. You filed Form 1040NR for 2001.

• The Schedule D you filed for 2001 (but use the 2001 Tax Rue Schedules be-low instead of the 2001 Tax Table when figuring the tax on Schedule D, lines 25 line 12. Otherwise, figure the tax on the amount on line 11 using. • The 2001 Tax Rate Schedules be-The 2001 Capital Gain Tax Work:

You must use the 2001 Tax Exception.

If Ime 11 is zero or less, enter zero on

dqqs gm

2001 Tax Rate Schedules-Line 12

| Schedule X — Us                                  | e if your 2001                                       | Schedule X Use if your 2001 filing status was Stagle                                                                                                              |                                                | Schedule Y·2—                                     | -Use if your<br>Married fili                    | Schedule V.2-Use if your 2001 filing status was<br>Married filing separately                                       | 2                                       |                                               |
|--------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|
| If Schedule J,<br>line JL, is<br>Over—           | But not<br>over—                                     | Enter on<br>Scheduls J.<br>line 12                                                                                                                                | of the<br>amount<br>over-                      | If Schedule I,<br>line II, is:<br>Over—           | But not<br>over -                               | Enter on<br>Schedule J,<br>line 12                                                                                 |                                         | of the<br>amount<br>cvc/—                     |
| 27,050<br>65,550<br>136,750<br>297,350           | \$27,050<br>65,550<br>136,750<br>297,350             | \$4,057.50 + 27.5%<br>14,545.00 + 30.5%<br>36,361.00 + 35.5%<br>93,374.00 + 39.1%                                                                                 | \$0<br>27,050<br>68,550<br>136,790<br>297,390  | 22.600<br>24.625<br>54.625<br>83.250<br>148.675   | \$22,600<br>54,625<br>83,250<br>148,675         | \$3,390.00 + 27<br>12,196.88 + 36<br>20,927.50 + 33<br>44,153.38 + 3                                               | 15%<br>27.5%<br>30.5%<br>35.5%<br>39.1% | \$0<br>22,600<br>24,625<br>83,230<br>48,675   |
| Schedule V.1—U  If Schedule I, than II, is Over— | Use if your 200<br>Mag jokady or<br>But not<br>over— | Schedule V.1.—Use if your 2001 illing ratus was Married filing locatly or Qualifying widowice)  [Schedule 1. But not Schedule 1. over— line 11. is over— line 12. | of the amount over—                            | Schadule Z—U ho If Sobodule I, line II, is: Over— | Use if your 20<br>household<br>But not<br>over— | Schieduk Z.—Use if your 2001 illing status was Bread of household II Schodule I, But over Schedule I, Over Inse 12 | Bead of                                 | of the<br>amount<br>over—                     |
| \$0<br>45,200<br>109,250<br>166,500<br>297,350   | \$45,200<br>109,250<br>166,500<br>297,350            | 15%<br>\$6,780.00 + 27.5%<br>24,393.75 + 30.5%<br>41,658.00 + 35.5%<br>88,306,75 + 39.1%                                                                          | \$0<br>45,200<br>109,250<br>106,506<br>297,350 | \$\$<br>36,250<br>93,650<br>93,121<br>797,350     | \$36250<br>93.650<br>151.650<br>297.350         | \$5,437.50 + II<br>21,222.50 + 34<br>34,912.50 + 34<br>90,636.00 + 33                                              | 15%<br>27.5%<br>30.5%<br>35.5%<br>39.1% | \$0<br>36,250<br>95,680<br>151,680<br>297,350 |

2001 Capital Gain Tax Worksheet - Line 12

Keep for Your Records

**>**,

Use this worksheet only if you entered capital gain distributions directly on line 13 of your 2001 Form 1040 (or line 10 of your 2001 Form 1040), had describe the box on that line and elected farm income included on Schedule 1, hims 9 and 10, door not hadden any not capital gain.

Figure the tax on the amount on line 3 Use the 2001 Tax Rate Schedules above Enter the emailer of. Subtract line 2 from line 1 If zero or lent, enter .0-. The amount on line I above or

Amount from your 2001 Form 1040, line 13 (or Form 1040A, See 10)

Amount from Schedule I, line 11

 \$22,050 if single for 2001; \$45,200 if married fiting jointly or qualifying widow(cr), \$22,600 if married hing separately; or \$36,230 if head of bousehold. Enter the amount from line 3

Subract line 10 from line 9. If zero or less, enter -0- and go to line 13 Subtract line 6 from line 5. If zero or lear, enter -0- and go to line 9. Enter the unaffer of line 1 or line 2. Enter the amount from line 7 Mukiply hae 7 by 10% ( 10)

4.不要以以北江江山城

line 11 by 20% (20) ...

Add lines 4, 5, and 12.

Figure the tax on the amount on line 1. Use the 2001 Tax Rate Schedules above

Tax Bates the smaller of line 13 or line 14 here and on Schedule 7, line 12.

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was also entered on Even 1040, line 13, a \$7,000 loss on Schedile D. Line 17, and a \$5,000 captal loss carryover to 2003 (line 2002, apiral loss carryover to 2003) was \$5,000, not \$5,000, because the

amount on his Form 1040, line 39, was a negative \$1,000). John adds the \$3,000 from Schedule D, line 18, and the \$5,000 carryover. He reduces the result by the \$7,000 loss on his Schedule D, line 17.

2001 Tax Computation Worksheet for Certain Dependents and Nonresident Alien Individuals — Line 12

Keep for Your Records

**≥**7.

Use this worksheet only if you, or your spouse if filing joinly, did not receive (before offset) an advance parmet of your 2001 taxes and it is you, or your apouse if filing joinly, could be chained as a dependent on aversone clier's 3001 tax terms or (b) you filed Form 1040MR for 3001.

#### Special Rules, If

- The 2001 Capital Gain Tax Worksheet on page 1-5 applies, use this worksheet to figure the tax on thes 4 and 14 of the 2001 Capital Gain Tax Worksheet.
- Part IV of the 2001 Schedule D applies, use this worksheet to figure the tax on lines 25 and 39 of Part IV If the 2001 Schedule D Tax Worksheet applies, use this worksheet to figure the tax on lines 15 and 36 of the
  - Figure the tax on the amount on Schedule J, line 11 (or the applicable line of the worksheet or Schedule D Tax Worksheet
    - Is the amount on line 1 more than the amount shown below for your 2001 filing status? schedule listed above). Use the 2001 Tax Rate Schedules on page 3.5.

your TeleFile Tax Record If you did not tile a tax return for 2002, use the amount

If you filed your 2002 tax return using TeleFile, enter the taxable income from you would have reported as your taxable

line 13

- Single or married filling separately—\$900
- Married filing jointly or qualifying widow(cr)—\$1,800 · Head of household -- \$1,500
- Yes. Enter. \$300 if single or married filing separately for 2001; \$500 if
- head of household; \$600 if married filing jointly or qualifying widow(cr). No. Divide the amount on line 1 by 3.0.

Subtract line 2 from line 1. Enfor the result here and on Schedule J, line 12 (or the applicable

and foug-term capital loss carryovers) ex-ceeds the excess of the loss on your 2002. Schedule D. Ime 17, over the loss on your 2002. Schedule D, time 18 amount by which your 2002 capital loss carryover to 2003 (the sum of your short If you used Schedule I to figure your tax for 2002 (dust as you entered the amount from line 22 of that Schedule I on Form 1040, line 42, of on Form 1040)), other on line 13 the amount from line 3 of that

Line 13

Schedule J

Line 3. If you had an NOL for 2002, enter the anount of that NOL as figured on line 2.7 of the 2002. Form 1045. Schedule A, you fitled with Form 1045 or Form 1040X. If you did not have an NOL for 2002, enter the powron, it any, of the NOL arrowest and carrybadds to 2002 that were not used in 2002 and were carried to years after 2002 taxable income from your 2002 tax return for as previously adjusted by the IRS, an amended return, etc.). But if that amount is zero or less, complete the worksheet below to figure the amount to enter on If you did not use Schedule J to figure your tax for 2002, enter on line 13 the

nor 2002. The taxable income before sub-tracting exemptions on his 2002. Form 1040, line 39, is a negative \$1,000. This (NOLD) on his 2002 Form 1040, line 21, the 2001 NOL that was remaining from 2000 to be earned to 2002. See the ex-imples on pages 1-2 and 1-4. A deduction for exemptions of \$3,000 is shown on Form 1040, fine 40, and line 41, taxable income, is limited to zero. John obes not have an NOL for 2002. John subtracts from the \$1,000 negative amount on Form 10-10, line 39, the 53,000 deduction for exemptions. The result is a negative \$4,000. John's 2002 taxable income. Example John Farmington did not use farm moome averaging for 2000, 2001, of \$2,200. The \$2,200 is the portion of which he enters as a positive amount on line 1 of the 2002 worksheet in one had you been required to file a tax team. Be sure to keep all your records for 2002 until at least 3 years after April 15, 2004 for the due you file your 2003 ax return, if lates, even if you did not file a tax return for 2002.

income (figured without regard to the NOLD) of \$1,800, John enters \$1,000 on lare 4 and \$3,000 on lare 5. He enters \$3,000 as a regative amount on Schodule.

15. If he uses Schedule J to figure his tax for 2004, he will enter \$3,000 on his 2004 Schedule J as his 2002 taxable in-

come for farm income averaging pur-

J. line 13. He erters \$0,000 on Schedule J. line 14, and \$3,000 on Schedule J. line

cause it did not exceed his modified tax able arroure of \$4,300 Modified taxible more is figured by adding bask the \$3,000 net capital loss deduction and the \$3,000 of exemptions to negative taxible

cerryover from 2002 available to carry to 2003 and later years. The NOLD for 2002 of \$2,200 was reduced to zero be

John enters zero on line 3 of the worksheet because he does not have an NOL for 2002 and did not have an NOL

and enters \$1,000 on line 2 of the work

sheet

John had a \$3,000 net capital loss de-duction on Schodule D, line 18 (which

tracting exemptions shown on your 2002. Form 1040, line 39 (or as previously adjusted), was less than zero. Enter the

happen if the taxable moome before sublowed for farm income averaging pur

Line 2. Any net capital loss deduction on your 2002 Schedule D, line 18, is not alposes to the extent it did not reduce your capital loss earryover to 2003. This could

Instructions for 2002 Taxable Income Worksheel

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|                          | 35 #<br>.:. 1.                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <br>                                                                                                          |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
|                          | Figure the taxable income from your 2002 tax return (or as previously adjusted) without limiting it to zero. If you had an NOL for 2002, do not include any NOL carryovers or carrybacks to 2002. Enter the result as a positive amount | itive um 2. T as 5.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Add lines 2 and 3. Subtract line 4 from line 1. Enter the result as a negative amount on Schedule J. line 13. |
|                          | r as previously adju<br>ny NOL caryovers                                                                                                                                                                                                | ii. If there is a loss on your 2002 Schedule D, line 18, add that loss (as a positive amount) and your 2002 calcial loss curryover to 2003. Subtract from that sum the amount of the loss on your 2002 Schedule D. line 17, and enter the result is It you had an NOL for 2002, enter it as a positive amount. Otherwise, enter as a positive innount the portion, if any, of the NOL constroyers and carryotes to 2002 that were not used in 2002 and were carried to were after 2002. | ve amount on Sched                                                                                            |
|                          | r 2002 tax return (o<br>2, do not include a                                                                                                                                                                                             | dule D, line 18, adverted 2003. Schedule D, line 18, as a positive arrow, of the NOL carry of were carried to we                                                                                                                                                                                                                                                                                                                                                                        | c result as a negativ                                                                                         |
| heet.                    | d an NOL for 2001<br>a positive amount                                                                                                                                                                                                  | on year 2002 Scho<br>2002 captal loss of<br>loss on year 2002,<br>l. for 2002, enter of<br>the portion, if any<br>west in 2007 any                                                                                                                                                                                                                                                                                                                                                      | om line 1. Enter th                                                                                           |
| mpleting this worksheet. | Figure the taxable to zero. If you ha                                                                                                                                                                                                   | If there is a loss of amount) and your the amount of the If you had an NO a positive amount 2002 that were not                                                                                                                                                                                                                                                                                                                                                                          | Add lines 2 and 3<br>Subtract line 4 fro                                                                      |

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2002 Taxable Income Worksheet—Line 13

Complete this worksheet if your 2002 taxable income is zero or less. See the instructions above before

If the 15 is zero or less, enter zero on line 16. Otherwise, figure the tax on the amount on line 15 using:

• The 2002 Tax Rate Schedules below, The 2002 Capital Gain Tax Work-

low instead of the 2002 Tax Table when figuring the tax on Schedule D, lines 25 and 39, or on lines 15 and 36 of the Schedule D Tax Worksheet.

## Lines 18, 19, and 20

If you filed your 2000, 2001, or 2002 tax return using TeleFile, enter your tax from

## • The Schedule D you filed for 2002 but use the 2002 Tax Rate Schedules be-

sheet below, or

2002 Tex Rete Schedules-Line 16

| Schedule X L                                             | Jec if your 200                                     | Schedule X Uso if your 2002 filing natur was Sagle                                                                        |                                                          | Scheduls Y-2—U<br>M                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Use if your 2002 filing sta<br>Married filing separately | Schedule Y-2-Use if your 2002 filing status was<br>Merried fling separately                    |                                                         |
|----------------------------------------------------------|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| If Schodule I,<br>line 15, is:<br>Over—                  | Bat not<br>over —                                   | Enter on<br>Schedule I.<br>line 16                                                                                        | of the<br>amount<br>over—                                | If Schedule J.<br>line 13, la:<br>Over—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | But not                                                  | Enter on<br>Schedule I,<br>line 16                                                             | of the<br>amount<br>over—                               |
| \$0<br>6,000<br>27,950<br>67,700<br>141,250<br>307,050   | \$6,000<br>27,930<br>67,706<br>141,230<br>307,030   | 360.00 + 15%<br>3,875.50 + 15%<br>14,625.00 + 30%<br>36,80.00 + 35%<br>94,720.00 + 38%                                    | 5,000<br>27,550<br>67,700<br>141,250<br>307,050          | 8, 200<br>20, 20<br>20, 30<br>20, 40<br>20, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 40<br>30, 50<br>30,  \$6,000<br>23,350<br>56,425<br>85,975<br>153,525         | \$600.00 + 15%<br>\$3,00.50 + 15%<br>\$1,00.50 + 27%<br>\$0,997.75 + 30%<br>\$4660.23 + 35.6%  | 08<br>00,00<br>08,01<br>25,7,23<br>217,23<br>212,031    |
| Scheduls Y-1-                                            | Use if your 2<br>filleg jointly                     | Schedule Y-1-Use if your 2002 filling ratus was Married filling ratus was Married filling jointly or Qualifying widow(et) |                                                          | Schodule Z—Use<br>houe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Use If your 2002<br>household                            | Schoduln Z.—Use if your 2002 filing status was Bend of household                               |                                                         |
| If Schedule I,<br>ine 15, is:<br>Over—                   | But not<br>over—                                    | Exter on<br>Schedule J.<br>line 16                                                                                        | of the<br>emount<br>over—                                | If Schedule J.<br>line 15, is:<br>Over—                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | But not                                                  | Enter on<br>Schedule I,<br>line 16                                                             | of the<br>amount<br>over—                               |
| \$0<br>12,000<br>46,700<br>112,850<br>171,950<br>307,050 | \$12,000<br>46,700<br>112,850<br>171,950<br>307,050 | 10%<br>1,200,00 + 15%<br>6,405.00 + 27%<br>24,265.50 + 30%<br>41,995.50 + 35%<br>87,280,50 + 36.5%                        | \$0<br>12,000<br>46,700<br>112,850<br>171,950<br>307,650 | 10,000<br>37,450<br>97,450<br>15,5,600<br>307,030                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$10,000<br>37,450<br>96,700<br>156,600<br>307,050       | \$1,000.00 + 15%<br>\$,117.50 + 27%<br>21,115.00 + 30%<br>39,005.00 + 35%<br>91,742.50 + 36.6% | \$0<br>10,000<br>37,450<br>96,700<br>126,600<br>307,650 |

2002 Cepital Gein Tax Worksheet-Line 16

Use this worksheet only if you entered capital gain distributions directly on line 13 of your 2002 Form 1040 (or line 10 of your 2002 from 1040A) and cheeked the box on that line and elected farm income on Schodist 1, line 2, does not include any not crefitld gain.

| 1. Amount born Schedule 1, line 15 2. Amount from your 2007 Form 1040, line 13 (or Form 1040A, line 10) 3. Subrace line 2 from line 1 if zero or len; enter .0. 4. Pigue the tax on the unrount on line 3 Ure the 2007 Tax Race Schedules above 5. Enter the emailer of • The amount on line 1 showe or • \$77250 if negle for 2002, \$46,700 if nemred filing painth or qualifying widow(cs) \$52350 if negle for 2002, \$46,700 if nemred household | 124                                                                                                                                                            | .J                                                                                                                             |                                 |                                                                                                        |                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------|--------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Amount from Schedule J. line 15     Amount from your 2007 From 1040, line 15 (or Form 1040A, line 10)     Subtract line 2 from line 1 If zero or len; enter 0. | <ol> <li>rigure the tax on the amount on line 3 Use the 2007 Tax Rate Schedules above</li> <li>Enter the amaller of</li> </ol> | • The amount on line I above or | • \$27,930 it single lot 2002, \$46,700 if renerted fines pointly or qualifying widow(ex), \$23,350 if | married filing exparately; or \$37,450 if head of homerhold |

Chert the arround from line 3 .

The Subtract line 6 from line 3. If zero or lear, enter -0. and go to line 9

Mathley line 7 by 10% (10)

Effort the arround from line 7

Before the arround from line 7

Mathley has 10 by 30% (20)

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Mathley has 11 by 30% (20) 4 4 4 4 5 1 1 2 1 2 2 2

8

your TeleFile Tax Record. If you amended your return or the IRS made changes to it, enter the corrected amount.

## Department of the Treasury

# 2003 Instructions for Schedule SE (Form 1040)

Self-Employment use Schedule SE (Form 1040) to figure the tax due on net earnings from self-employment mear The Social Scoundy Administration surset the information from Schedule SE to fig.

Tay

you are and even if you are already geting social security or Medicate benefits. ă

Additional Information. See Pub. 533.

Members of Certain Religious

If you have conscientious objections to orcial security instance because of your memberating in and belief in the teachings of a religious sect recognized as being in existence at all times since December 31, 1950, and which has provided a reasonable level of living for its departer members, you are exempt from SE as it you are exempt from SE as it you are exempt from SE as it you are exempt from SE as it you are exempt from SE as it you are exempt from SE as it you are exempt from SE as it you are exempt from SE as it you are exempt from SE as it you are exempt from SE as it you are exempt from SE as it you are exempt from SE as I you are exempt from SE as I you are exempt from SE as I you are exempt from SE as I you are exempt from SE as I you are exempt from SE as I you are exempt from SE as I you are exempt from SE as a second from SE as I you have a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a second from SE as a Note. If you have ever filed Form 2031 to elect social security coverage on your carnings as a minister you carnot revoke that election.

Foreign Governments or Internstional Organizations U.S. Citizens Employed by

You must pay SE tax on income you entend as a U.S. cizina enaloge by a freeign government (or, in certain cases, by a wholly owned instrumentality of a foceign government or an international organization under the International Organization under the International Organization under the International Organization under the International Organization under the International Organization and the United States, Paerro Robon and Proposed in American Status, Paerro monwealth of the Northern Mariana Islands. Report income from this employment on mineral State Store to Long Schedule SE. If you performed services elsewhere as an employee of a foreign government or an international long mirration, those enrings are exempt from SE tax. If you must pay SE tax, include this morone on time 2 of ether Shart or Long Schedule SE But do not report in on line 5s of Long Schedule SE; it is not considered that on proper income. Alto, include on line 2: The value of meals and lodging pro-vided to you, your spouse, and your de-pendents for your employer's The rental value of a home or an al-lowance for a home furnished to you (in-cluding payments for utilities) and Retirement benefits you received from a church plan after retirement or • The ternal value of a home or an allowance for a home furnished to you (including payments for utilities) after

U.S. Citizens or Resident Allens

If you are a self-employed U.S. citizen or resident alten living outside the United States, in most cases you must pay SE 1st. You may not ceduce your doction earnings from self-employment by your Living Outside the United States foreign earned income exclusion.

to eliminate dual taxes under two social security systems. Under these agreements, Exception. The United States has social you must generally pay social security and Medicare taxes to only the country security agreements with many countries

If you were a U.S. citizen or resident alien serving outside the United States as a minister or member of a religious order and you must pay SE tax, you may not reduce your net earnings by the foreign

housing exclusion or deduction.

The United States now has social se-cutity agreements with the following

Cat No. 24334P

and received IRS approval, you will be centuple from paying SE leave nothers necessarings. If you had no other income subject to SE lax, withe "Estempt—Form 436," on line 55 of Form 1040, How-ever, if you had other earnings of \$400 or more subject to SE tax, see line A at the top of Long Schedule SE. ĕ General Instructions A Change To Note

self-employment income subject to social security tax is \$87,000. For 2003, the maximum amount

1. Your net earnings from self-employment (see page SE-2) from other than church employee income were \$400 Who Must File Schedule SE You must file Schedule SE if:

2. You had church employee income of \$108.28 or more—see Employees of Churches and Church Organizations

Self-Employment (SE) Tax? Who Must Pey

You must pay SE tax if you had net earnings of \$400 or more as a self-employed person. If you are in business for youxelf or you are a farmer, you are Self-Employed Persons

Keep for Your Records

10.

You must also pay SE tax on your share of certain partnership income and your guaranteed payments. See Partnership Income or Loss on page SE-2. self-employed.

However, do not include on line 2:

Employees of Churches and

Church Organizations

retirement.

If you were a duly ocdained minister who was an employee of a church and you must pay SE tar, the unreimbursed business expenses that you incurred as a church employee are allowed only as an itemized deduction for income tar purposes. Subtract the allowable amount from your SE earnings when figuring your SE taxs. If you had church employee income of 18,082.50 in ence, you must pay SE tax. Church employee income is wages you received as an employee (other than as a minister or member of a teligious order) of a church or qualified church-controlled. organization that has a certificate in ef-fect electing an exemption from employer social security and Medicare taxes.

Ministers and Members of Religious Orders

In most cases, you must pay SE tax on statieties and other income for exervices you performed as a minister, a member of a religious order who has not taken a of a religious order who has not taken a practitioner. But if you filed Form 4361

See Pub. 517 for details.

counter: Aurrila, Austra, Belgium, Candá, (Niel, Finlard Fare, Germany, Greec, Itelard, Italy, Lutembourg, the Norberland, Norway, Portugal, South Kotet, Span, Sweden, Switzerland, and the United Kingdom, Additional agree-ments are expected in the future. If you have questions about uteraturonal social security agreements, you can:

 Visit the Social Security Administration (SSA) website www.sociabecurity.gov/international

 Call the SSA Office of International Programs at (410) 965-3544 or (410) 965-0377 (long distance charges may apply); or

tion, Office of International Programs, P.O. Box 17741, Baltimore, MD 21235-7741 Write to Social Security AdministraIf you reliemphyment income in ex-emp from SE Lite, you shoulg get a rate-ment from the appropriate agency of the foreign country verifying that your self-emphyment income is subject to so-oral security coverage on that country. If the foreign country with from issue the statement, cornect the SSA at the address shown shows. Do not complex Schedule SE harsted, tutch a copy of the state-ment to Form 1040 and exister Texempt, see true bed ratement" on Form 1040, ire SS.

## More Than One Business

If you had two or more businesses, your not earnings from self-employment are the combined net earnings from all of your businesses. If you had a loss in one business, it enduces the income from an other. Rigue the combined SE tax on one Schwale SE.

#### Joint Returns

Show the name of the spouse with SE income on Schedule SE. If both spouses have SE income, each must file 1 separate Schedule SE However, if one spouse qualifier to twe Short Schedule SE and the other has to use Long Schedule SE, both can use the same form. One spouse should complete the front and the other the back. back

Include the total profits or losses from all businesses on Form 1040, as appropri-ate. Enter the combined SE tax on Form 1040, line 55.

#### Community Income

In most cases, if any of the income from a business (including timing) is community income, all of the income from that business is SE earnings of the spouse who camed on the business. The fact in each case will determine which spouse carried on the business. If you and you spouse are partners in a partnership, ace Partnership locome or Loss on this

nty income and file exparate returns, at-tach Schedule SE in the return of the spouse with the SE income. Also, attach Schedule(s) C, C-EZ, or F to the return If you and your spouse had commuof each spouse. If you are the spouse who carned on the business, you may tivelde on line 3, Schedule SE, the net profit or (loss) respected on the other spouse is Schedule C, CEZ, or F (except income rot included on net certaings from self-campleyment as replined on page SEA). Bene on the dood line to the keft of fine 3, Schedule SE, "Community Income Taxed to Spouse" and the amount of any net profit or (loss) allocated in your spouse is community income. Combine that amount with the total of lines I and 2 and enter the result on line 3. If you are not the spouse who carried on the business and you had no other income subject to SE tax, enter "Exempt Commanny brome" on Form 1040, the Sy do not file Schedals SE However, if you had other earnings subject to SE tax of \$430 or more, enter on on the dotted line to the left of line 3, Schedals SE, "Exempt Community income." and the amount of the net profit or (loss) from Scheduk C, C-EZ or F alterated to you se community arome fifth aromat is a real profit, subtent a from the total of lines I and 2 and enter the estall on line. I and 2 and enter the estall on line I and 2 and enter the estall on line I and 2 and enter the estall of lines I and 2 and enter the estall of lines I and 2 and enter the estall of lines I and 2 and enter the estall of lines I and 2 and enter the estall of lines I and 4 and 4 is to the total of positive a mount and it to the total of ines 1 and 2, and enter the result on line



Community income included on Schedule(s) C, C, EZ, or F must be divided for income tax purposes on the basis of the community property laws.

#### Fiscal Year Filers

tax rate and earnings base that apply at the time the fiscal year begins. Do not If your tax year is a fiscal year, use the protate the tax or curnings base for a fis-cal year that overlaps the date of a rate or earnings base change.

## Specific Instructions

earnings from self-employment. Read the following instructions to see what to un-clude as rest earnings and how to fill un lines 1 and 2 of either Short or Long Schedule SE. Erner all regative amounts Read the chart on page 1 of Schodule SE to see if you can use Section A, Short Schedule SE, or if you must use Section B, Long Schedule SE. For either section, you need to know what to include as net

SE-2

#### Earnings From Self-Employment

#### What Is Included in Net Earnings From Self-**Employment?**

In most cases, net earnings include your net profit from a farm or nonfarm busi-ness. If you were a partner in a partner-ahip, see the following instructions.

## Partnership Income or Loss

the amount identified as ret earnings from self-employment in the 9 of Sched-ule K-1 (Form 1063-B). General partners about feache this amount before entering a on Schedule SE by any section 179 expense debeton of lanced, unreinbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you reduce the amount you enter on Schedule SE, autach an explanation. 2, whichever applies, the amount from line 15a of Schedule K-1 (Form 1065) or the amount identified as net earnings If you were a general or limited partner in a partnership, include on line 1 or line

through the end of the morth in which he or she died. See Internal Revenue Code section 1402(f). If a partner ded and the partnership ntinued, include in SE income the continued include in SE income the deceased's distributive share of the partnership's ordinary income or loss

your spouse were partners in a partnership, etch of you may pay SE tax on your own where of the partnership in come. Each of you must file a Schedule SE and report the partnership income or loss on Schedule Edvan (1940), Par II, for income tax purposes. If you were married and both you and

SE income belongs to the person who is the member of the partnership and cannot be treated as SE income by the non-member spouse even in community property states.

#### Share Farming

You are considered self-employed if you produced veryo of luceack of nomeno-eles's land for a rhate of the crops of luceack produced for a rhate of the pro-ceeds from the rate of them). This ap-plies even if you pind mother person (an paren's no do the acult work or mange-ment for you. Report your net earnings for income tax purposes on Schedule F for income tax purposes on Schedule F for mother SE See Pub. 228 for details.

#### Other income and Losses Included in Net Earnings

 Rental income from a farm af, as landbrd, you materially participated on the production or management of the pro-duction of farm products on this land. This income is farm eatmings. To deer-From Self-Employment

#### Included in Net Earnings From Self-Employment

nme whether you materially participated in farm management or production, do consider the activities of any agent who acted for you. The material partici-nation tests are explained in Pub. 225.

security or Medicare tar that you re-ceived for performing services as an ean-ploye, including services performed as a public official (except as a fee bass gov-erment employee as explained earlier under Other Income and Losses In-cluded in Net Earnings From Sel-En-ployment) or as an employee or employee expresentatione under the rail. social · Salaries, fees, etc., subject to road retirement system

> other space when you also provided sub-stantial services. Examples are hotel rooms, boarding houses, tourist camps or homes, parking lots, warehouses, and

Payments for the use of rooms or

ing in a land diversion program.

papers and magazines if you were age 18 or older and kept the profits. Amounts received by current or former self-employed insurance agents and 1. Paid after retirement but figured as

Income from the retail sale of news-

storige garages.

 Fees received for services performed as a notative public. If you had no other income subject to SE 1ss, enter "Exempt-Votary" on Form 1040, line 55. However, if you had other earnings of \$500 on more subject to SE 1st, enter section to not another to set on the section of your map point in a routy public from Schod ute C of Schodule C-EZ on the dotted line to the left of line 3, Schodule SE Subtract that amount from the total of lines 1 and 2 and enter the result on the

received

a percentage of commissions received from the paying company before retire

salespersons that are:

partner under a written partnership plan that provides for lifelong periodic retire-ment payments if you had no other inter-est in the partnership and did not perform Income you received as a retired services for it during the year.

> received by former insurance salespersons are not included in net earnings from self-employment (as explained under · Income of certam crew members of

Fermination payments on this page). fishing vessels with crews of n fewer than 10 people. See Pub.

3. Deferred commissions paid after re-trement for sales made before retrement. However, certain termination payments

2. Renewal commissions, or

• Income from real extra rentals if you did not receive the income in the course of a trade or business as a real es-tate dealer. Report this income on Sched-ule E.

normally . 595 for

rentals paid in crop shares) if, as land-lock, you did not materially participate in the production on management of the pro-duction of farm products on the land. See Pub. 225 for details. Income from farm rentals (including

employee if you were paid only on a fee basis and the job was not covered under a Federal-state social security coverage · Interest received in the course of any trade or business, such as interest on Fees and other payments received by you for services as a director of a corpo-

greenera.

Fees as a state or local government

details

terest on bonds, notes, etc., if you did not receive the income in the course of your trade or business as a dealer in stocks or Dividends on shares of stock and inecuntes

Gain or loss from:

1. The sale or exchange of a capital

income because the business use of the property dropped to 50% or less. Do not include amounts you recaptured on the

Recapture amounts under sections
 179 and 280F that you included in gross

ration,

notes or accounts receivable.

conversion, or other disposition of property unless the property is stock in trade or other property that would be includible in invertory, or held primarily for sale in customers in the ordinary course of the 2. The sale, exchange, involuntary asset;

fiduciary. This may also apply to fees paid to you as a norprofessional fiduciary if the fees relate to active participation in

operation of the estate's business, or the management of an estate that required Gain or loss from section 1256 con-

management activities over

long perind of time.

Fees you received as a professional

disposition of property. See Form 4797,

tional methods will benefit you.

 Certain transactions in timber, coal, or domertic fron ore. business; or

other Net operating losses from

Termination payments you re-ceived as a former treatance salesperson if all of the following conditions are met.

tracts or related property by an options or commodities dealer in the normal course

of dealing in or trading section 1256 con-

The payment was received from an ou performed as an insurance salesper-son for the company marrance company because of

2. The payment was received after ter-mination of your agreement to perform 3. You did not perform any services for the company after termination and before the end of the year in which you services for the company.

Cash or a payment-in-kind from the Department of Agriculture for participat-

4. You entered into a covenant not to compete against the company for at least a 1-year period beginning on the date of received the payment. ter munation

S. The amount of the payment de-pended primarily on policier sold by or credited to your account during the last year of the agreement, or the extent to which those policies remain in force for 6. The amount of the payment did not some period after termination, or both.

depend to any extent on length of service or overall earnings from services per-formed for the company (regardless of whether eligibility for the payment depended on length of service).

## Statutory Employee Income

30 of that Schedule C (or the rest position line 2 of Schedule CEE) on line 2 of Schedule CEE) on line 2 of Schedule SEE But if you like Long Schedule SEE but if you like Long Schedule SEE be sure to unclude staulory employee see, in security wages and upps from Form W.2 on line 8a. If you were required to check the box on line 1 of Schedule C or C-EZ because you were a statutory employee, do not include the net profit or (loss) from line

### Optional Methods

#### Social Security Coverage. The optional methods may give you credit toward your social security coverage even though you have a loss or a small amount of income from self-employment. How Can the Optional Methods Help You?

Earned Income Credit (EIC). Using the optional mediode may qualify you to claim the EIC or gove you a large credit if your not earnings from self-employment (externines) when the optional methods) are fest than \$1,600. tional methods) are less than \$1,600. Figure the EIC with and without using the optional methods to see if the op-

optional methods may qualify you to claim the additional child tax ceeds or gove you a larger credit if you not earn-ings from self-employment (determined without using the optional methods) are less than \$1,000. Figure the additional child tax credit with and without using the optional methods to see if the op-uonal methods wall benefit you. Additional Child Tax Credit. Using the

## Index to Instructions

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nonfarm self-employment.

You may change the method after you file your teamn. That is, you can change from the regular to the optional method or from the optional to the regular method To do so, file Form 1040X. gross income is your guaranteed payments by your that of the gross income after it is icclosed by all guaranteed payments made by the partnership if you were a limited partner, include only guaranteed payments for services you actually rendered to or on behalf of the partnership. Net farm profits is the total of the amounts from Schedule F (Form 1040), line 36, and Schedule K-1 (Form 1065), line 15a, from farm partnerships.

Child and Dependent Care Credit. The optionin methods may also help you qualify for this credit or give you a larger credit if you net earnings from self-anopiumer (elecamined vailous using the optionin methods) are less than \$1,000. Figure this codit with and without using the optionin methods to see if the optional methods to see if the optional methods will benefit you. Work, Using the optional methods will benefit you. Work, Using the optional methods may give you the benefits described above but they may also increase your \$E tax.

Nonfarm Optional Method

Farm Optional Method

Net confarm profits is the total of the amounts from Schedule C (Form 1040), line 31 (or Schedule C-EZ (Ferm 1040), line 33, Schedule K-I (Form 1055), line 153 (from other than farm partnerhips), and Schedule K-I (Form 1065-B), box 9.

not report less earnings from gs. But you may

Figure your share of gross income from a nonfarm partnership in the same marner as a farm partnership. See Farm Optional Method on this page for details.

You may use this method to figure your not earnings from farm self-employment if your goos farm income was \$2,400 or less or your net farm profite (defined on this page) were less than \$1,733. There is no limit on how many years you can use this method.

Under this method, you report on line 15. Part II, working of your gross farm income, up to \$1.600, as your net earnings. This method can inverse or decrease your net earnings from farm self-employment even if the farming business had a loss.

You may change the method after you file your return. That is, you can charge from the regular to the optional method or from the optional to the regular method To do this, file Forms 1040X.

Using Both Optional Methods

If you can use both methods, you may report less than you to take learline tearnings from thru and nontain self-employment, but you cannot report less than your actual ret earnings from nonfarm self-employment alone.

If you use both methods to figure net earnings, you cannot report more than \$1,600 of net earnings from self-employment.

You may be able to use this method to figure your met earnings from morifurn self-employment if your enc morifurn profits (cliend on this page) were less than 15/133 and also hear than 72.89% of your gross routium forome. To use this method, you stoo must be regularly self-employed. You used this requirement if your south net earnings from self-employed. You used this requirement if your south net earnings of years proceeding the year you use the moritum earnings or both. The net earnings include your distributive share of pattership income or footifurn earnings or both. The net earnings include your distributive share of pattership income of so both. The net earnings include your distributive share of pattership income of pattership income of pattership income of pattership income of pattership income of pattership income of a years. The so of the morifum self-employment is imited to a years. The 5 years do not true to be consecutive.

Under this method, you report on line 17, Part II, two-thirds of your gross non-farm income, up to \$1,600, as your net

For a farm parmership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's

may need based on why you find last year.

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Where Do You File?

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| of Internal Revenue Service Center                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Ohlo, Virginia                                                                                                                                                                                                                                                               | Internal Revenue Service Center                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Internal Revenue Service Center                                    |
| Philadelphia, PA 1925-0215 USA                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                              | Memphis, TN 37501-0002                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Memphis, TN 37501-0102                                             |
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Permanent reations of Gham should use Department of Revenue and Tacation, Government of Gham, P.O. Box 22607, GMP, GU 96921,
 permanent reations of the Virgin Islands should use VI Bureau of Internal Revenue, 9601 Estate Thomas, Chariotte Amalie, 37 Thomas, VI 00802

Help with unresolved tax issues

What's Inside?

Free file options (page 3) Commissioner's message (page 2) Index (inside back cover) Instructions for Form 1040 When to file (page 15)

What's new for 2003 (page 14)

How to comment on forms (page 77)

How to avoid common mistakes
(page 60)

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(orms W-2 39  rd amount 40  41                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Additional child tax credit. 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| IS Use Only — Do not write or staple in this space.  OMB No. 1545-0085  Your social security number    Spouse's social security number   A Important! A You must enter your SSN(s) above.  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Progression of Sorneone else) can clarm you as a his or her tax return, do not check box 6a.  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Trequired.  In line 8a. 8b.  If required.  9b.  5i.  12b. Taxable amount (see page 28).  12b. Taxable amount (see page 28).  12b. Taxable amount (see page 28).  12b. Taxable amount (see page 28).  14b. Taxable amount (see page 28).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 16 16 17 18 19 19 19 19 19 19 19 19 19 19 19 19 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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Attach Schedule 1 if required.  b Tax-exempt interest. Do not include on line 8a.  8a Ordinary dividends. Attach Schedule 1 if required.  B Ordinary dividends (see page 25).  10 Capital gain distributions (see page 25).  10 Dost-May 5 capital gain distributions (see page 25).  11a IRA distributions.  11a IRA distributions.  11b Taxable amount distributions.  11a IRA distributions.  11b Taxable amount distributions amount distributions.  11a IRA distributions.  11b Taxable amount distributions amount distributions amount distributions.  11b Taxable amount distributions amount distributions.  11b Taxable amount distributions amount distributions.  11b Taxable amount distributions amount distributions amount distributions.  11b Taxable amount distributions amount distributions amount distributions amount distributions.  11b Taxable amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions amount distributions  | 4djusted 16 Educator expenses (see page 28).  16 Educator expenses (see page 28).  17 IRA deduction (see page 28).  18 Student loan interest deduction (see page 31).  19 Tuition and fees deduction (see page 31).  20 Add lines 16 through 19. These are your total adjustments.  21 Subtract line 20 from line 15. This is your adjusted gross income.  For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 57.  Car No.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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Also here, Also here, Also here, Also here, Also here, Also here, Also here, Also here, Also here, Also here, Also here, Also here, Also here,  | Adjusted 16<br>gross 17<br>income 18<br>income 20<br>20<br>For Disclosure, Privar                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

must give the actual owner a Form 1099-INT

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If you received interest as a nominee, you

unless the owner is your spouse. You must

P396 2

Schedule 1 (Form 1040A) 2003

2003 Department of the Treasury-Internal Revenue Service

Schedule 1

Interest and Ordinary Dividends for Form 1040A Filers (Form 1040A)

Ltst name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see back of schedule and list this interest first. Also, show that buyer's social security number and address. and the instructions for Form 1040A, line 8a) of schedule (See back Part I Interest

Note. If you received a Form 1099-INI, Form 1099-OID, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form

Subtract line 3 from line 2. Enter the result here and on Form 1040A. Excludable interest on series EE and LU.S. sawings bonds issued after 1989. Attach Form 8815. Add the amounts on line

Note, if you received a Form 1099-DN or substitute statement from a brokerage firm, enter the firm's name and the ordinary dividends shown on that form.

Arnount List name of payer

(See back of schedule and the instructions for Form 1940A, line 9a.)

dividends Ordinary

Part II

Add the amounts on line 5. Enter the total here and on Form 1040A, line 9a.

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Cat No. 12075R

Schedule 1 (Form 1040A) 2003

Purpose of Schedule

OMB No 1545-0085 four social security number

Use Schedule 1 if any of the following apply.

 You received interest from a seller-financed mortgage and the buyer used the property as a personal residence (fill You had over \$1,500 of taxable interest (fill in Part I)

also fik a Form 1096 and a Form 1099-INT with the IRS. For more details, see the General Instructions for Forms 1099, 1088, 4598, and W-2G and Instructions for Forms 1099-INT and 1099-01D.

 You received interest as a nominee or a Form 1099-INT You are claiming the exclusion of interest from series
 EE or 1 U.S. savings bonds issued after 1989 (fill in Part I).

 You had over \$1,500 of ordinary dividends or you for tax-exempt interest (fill in Part I).

received ordinary dividends as a nominee (fill in Part ID.

Interest" Be sure to also include this tax-exempt interest on

Form 1040A, line 8b.

Line 3

Tax-Exempt Interest, If you received a Form 1099-DT for tax-exempt interest, follow the rules eacher under roundines to see how to report the interest on Schedule I But identify the amount to be subtracted as 'Tax-Exempt

Did you cash series EE or I U.S. savings bonds in 2003 that higher education expenses in 2003 for yourself, your spouse,

were issued after 1989? If you did and you paid qualified of the interest on those bonds. See Form 8815 for details

or your dependents, you may be able to exclude part or all

same format as lines 1 and 5, but show your totals on Schedule 1. Be sure to put your name and social

If you need more space to list your interest or ordinary dividends, attach separate statements that are the same size as Schedule 1. Use the

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security number on the statements and attach them at the end of your return

Ordinary Dividends

Interest Line 1

Part |

Line 5

Part |

Report on line 5 all of your ordinary dividends. List each should be shown in box 1a of your Forms 1099-DIV or payer's name and show the amount. Ordinary dividends substitute statements.

Report on line 1 all of your taxable interest Include interest from series EE and 1U.S. sexuage bonds. List each payer's name and show the amount. Interest should be shown on your Forms 1099-INT, Forms 1099-OID, or substitute

Seller-Financed Marigages. If you sold your home or other

mortgage or other form of seller financing. Be sure to show the buyer's name, address, and social security murber (SSN). You must also let the buyer know your SSN. If you do not show the buyer's name, address, and SSN, or let the

property and the buyer used the property as a personal residence, list first any interest the buyer paid you on a

someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all ordinary dividends listed on line 5. Below this subtotal, enter Norminees, If you received a Form 1099-DIV that includes dividends you received as a nomunee Subtract this amount ordinary dividends you received as a nominee (that is, in your name, but the ordinary dividends actually belong to Nominee Distribution" and show the total ordinary from the subtotal and enter the result on line 6.



but the interest actually belongs to someone else), report the total on line 1. Do this even if you later distributed some or

interest you received as a nominee (that is, in your name,

buyer know your SSN, you may have to pay a \$50 penalty. Nontinees. If you received a Form 1099-INT that includes all of this meome to others. Under your last entry on line 1,

subtotal, enter "Nominee Distribution" and show the total

interest you received as a nominee. Subtract this amount from the subtotal and enter the result on line 2. put a subtotal of all interest listed on line 1. Below this

If you received dividends as a nominee, you must give the adual owner a Form 1099-DIV with the IRS. For more details, see the General Instructions for Forms 1099, 1098, 5498, and W-2G and also file a Form 1096 and a Form 1099-DIV unless the owner is your spouse. You must Instructions for Form 1099-DIV.

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| Over         amount is         Over         Over         Amount is         25           15,000         35         \$29,000—31,000         27         26         26           0-19,000         33         31,000—35,000         26         26         26           0-19,000         31         35,000—37,000         24         26         26           0-21,000         31         37,000—38,000         22         26         26           0-21,000         31         37,000—38,000         22         26         26           0-21,000         29         41,000—43,000         21         8         × .           0-29,000         28         35,000—41,000         29         8         × .           -29,000         28         35,000—43,000         30         8         × .           -29,000         28         35,000—41,000         30         8         × .           19se in the instructions.         9         9         9         8         × .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | are drounderstand the following terms. See Distance of outsifying person(s) and outside the following terms. See Distance providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care providers by Care proving by Care providers by Care providers by Care providers by Care |                                                                                                                                                                                |
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| 19,000—21,000 32 35,000—23,000 24 20 Cutter the Stratet of the 24 of 23,7454, error than 31,000—39,000 23 21,000—39,000 23 21,000—39,000 23 21,000—39,000 29 41,000—21,000 29 41,000—41,000 27 21,000—21,000 29 41,000—41,000 27 21,000—21,000 29 43,000—41,000 27 21,000—29,000 28 43,000—41,000 27 21,000—29,000 28 43,000—41,000 27 21,000—29,000 28 43,000—41,000 27 21,000—29,000 28 21,000 29 21,000 29 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 20 21,000 2 | 35 \$29,000—31,000<br>34 \$1,000—33,000<br>33 \$3,000—33,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Complete line 2 on the front of this schedule. Do not include in column (c) any benefits shown on time 20 above. Then, add the amounts in column (c) and enter the total here. |
| 25,000–27,000 29 41,000–43,000 21 × .  27,000–29,000 28 43,000–40 limit 20 8 × .  Multiply line 6 by the decimal amount on line 8. If you paid 2002 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 33 33.000—35,000<br>32 35,000—37,000<br>31 37,000—39,000<br>30 39,000—41,000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Enter the smaller of line 24 or 25. Also, enter this amount on line 3 on the front of this schedule and complete lines 4-11.                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 23,000—27,000 39 41,000—47,000 21 25,000—27,000 28 41,000—43,000 21 27,000—29,000 28 43,000—Nultiply line 6 by the decimal amount on line 8. If you paid 2002 9 expenses in 2003, see the instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                |

Page 2 Schedule 3 (Form 1040A) 2003 8 6 2 Ξ 12 2 Enter the amount from line 10 Box 5, add your taxable disability income to your spouse's taxable Credit for the elderly or the disabled. Enter the smaller of line 20 or line 21 here and on Form 1040A, line 30. Box 6, add \$5,000 to the taxable disability income of the spouse If you completed line 11, enter the smaller of line 10 or line 11; all Subtract line 18 from line 12. If zero or less, stop; you cannot take Enter the amount from Form 1040A, line 28, minus any amount on \$5,000 on line 12 and go to line 13 → You must complete line 11. For more details on what to include on line 11, see the instructions. Box 2, 4, or 9, enter your taxable disability income <del>13</del>2 139 15 included here to figure your credit.) If you did not receive any of the types of nordaxable income issed on line 13a or 13b, enter 0. on line 13c. I enter the amount from Form 1040A, line 22. Enter the following pensions, annututes, or disability income that you (and your spouse if filing a joint return) received in 2003. Box 1 or 2 . . . . . \$7,500 Box 3, 4, 5, 6, or 7 . . . . \$10,000 Box 8 or 9 . . . . . \$5,000 income items are not taxable, they must be Subtract line 15 from line 14. If zero or less, any other provision of law (see instructions). Add lines 13a and 13b. (Even though these benefit that is excluded from income under Nontaxable part of social security benefits who was under age 65. Enter the total Any other pension, annuity, or disability Nontaxable part of railroad retirement benefits treated as social security (see others, enter the amount from line 10. Nortaxable veterans' pensions and disability income. Enter the total. the credit. Otherwise, go to line 20. – Yes . No 0 Multiply line 19 by 15% (15) If you checked (in Part I): If you checked (in Part I): If you checked (in Part I): Box 1, 2, 4, or 7 . . . . Box 3, 5, or 6 . . . . . Enter one-half of line 16 Add lines 13c and 1 Form 1040A, line 29. Did you check box 2, 4, 5, 6, or 9 in Part 1? instructions) Box 8 or 9 Box 8 or 9 ۵ Schedule 3 (Form 1040A) 2003 |\_\_ 9 12 2 2 9 Ξ Figure your Part III credit If you did not check this box, have your physician complete the statement on Schedule 3 (Form 1040A) 2003 You may be able to take this credit and reduce your tax if by the end of 2003: ■ You were age 65 or older or ● You were under age 65, you retired on permanent and total disability, and you received taxable **□** OMB No 1545-0085 → Skip Part II and complete Part III on the back Check only one box: Your social security number or you filed or got a statement for tax years after 1983 and your physician signed 7 9 \_ ۵ If you checked this box, you do not have to get another statement for 2003. substantial gainful activity in 2003, check this box Due to your continued disabled condition, you were unable to engage in any 1 You filed a physician's statement for this disability for 1983 or an earlier year. But you must also meet other tests. See the separate instructions for Schedule 3. page 4 of the instructions. You must keep the statement for your records. and total disability . . . . . . . . . . . . . . . retired on permanent and total disability . . . . permanent and total disability . . . . . . . . . . disability . . . . . . . . . . . . . . . Both spouses were under 65, and both retired on was under 65 and retired on permanent and total was under 65 and not retired on permanent and You were 65 or older and you lived apart from You were under 65, you retired on permanent and Both spouses were under 65, but only one spouse One spouse was 65 or older, and the other spouse total disability, and you lived apart from your You were under 65 and you retired on permanent 6 One spouse was 65 or older, and the other spouse n most cases, the IRS can figure the credit for you. See the instructions. ■ Complete Parts II and III. Both spouses were 65 or older your spouse for all of 2003 Cat No 12064K disability income, And by the end of 2003: spouse for all of 2003 2003 total disability Credit for the Elderly or the Disabled for Form 1040A Filers ļ 8 ·Yes – For Paperwork Reduction Act Notice, see Form 1040A instructions. line B on the statement, and Department of the Treasury—Internal Revenue Service 7 m If your filing status is: Head of household, or Qualifying widow(er) Did you check box 1, 3, 7, or 8? Married filing Married filing separately Single, jointhy Name(s) shown on Form 1040A ≟ Complete this part only if you checked box 2, 4, 5, 6, Statement of Schedule 3 box for your filing status Farm 1040A) permanent Check the and total disability and age Part II Part 1

| Operation of recent (99) ► Attach to Form 10x0. ► See Instructions for Schedules A and B (Form 10x0). Sequence No 07 Namels) shown on Form 10x0. ▼ Our social security number                                                                                       | Schedule E                                    | Schedule B-Interest and Ordinary Dividends                                                                                                                                                                                                                                   | Attachment<br>Sequence No. 08 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| tion. Do not include expenses rembursed or paid by others.  Itical and dential expresses (See page A-2)                                                                                                                                                             | -                                             | Lst name of paye. If any interest is from a seller-linanced mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ▶                                        | Amount                        |
| Expenses 3 kind amount from Form lodg in et s. [3]  Expenses 3 kinduply line 2 by 15% (0.1%)                                                                                                                                                                        |                                               |                                                                                                                                                                                                                                                                              |                               |
| Taxes You 5 State and local moome taxes 6 Paid 6 Real extate taxes (see page A.2) 6                                                                                                                                                                                 | form 1040,<br>(ine 8a.)                       |                                                                                                                                                                                                                                                                              |                               |
| See 7 Personal property taxes                                                                                                                                                                                                                                       |                                               |                                                                                                                                                                                                                                                                              |                               |
| 8 Add lines 5 through 8                                                                                                                                                                                                                                             | Note. if you<br>received a Form               |                                                                                                                                                                                                                                                                              |                               |
| Vou Paid 11 Home montgage interest and points reported to you on Form 1098   10                                                                                                                                                                                     |                                               |                                                                                                                                                                                                                                                                              |                               |
|                                                                                                                                                                                                                                                                     | - É                                           |                                                                                                                                                                                                                                                                              |                               |
|                                                                                                                                                                                                                                                                     |                                               |                                                                                                                                                                                                                                                                              |                               |
|                                                                                                                                                                                                                                                                     | the total interest Add the amounts on In      | d the amounts on line 1                                                                                                                                                                                                                                                      | 2                             |
| you on Form 1098.                                                                                                                                                                                                                                                   | • 6                                           | Excludable interest on senes EE and I U.S. savings bonds issued after 1989.                                                                                                                                                                                                  |                               |
| Attach Form 4952 if required. (See                                                                                                                                                                                                                                  | Attach Form 8815  4 Subtract line 3 from line | Attach Form 8815                                                                                                                                                                                                                                                             | 6 4                           |
| page A-4)                                                                                                                                                                                                                                                           | Note. If line 4 is over \$1,50                | Note. If line 4 is over \$1,500, you must complete Part III.                                                                                                                                                                                                                 | Amount                        |
| Gifts by cash or check. If you made any                                                                                                                                                                                                                             | 5 Lust name of payer ▶                        | List name of payer ▶                                                                                                                                                                                                                                                         |                               |
| 16 Other than by cash or check. If any gift of \$250 or more,                                                                                                                                                                                                       | Ordinary                                      |                                                                                                                                                                                                                                                                              |                               |
| gift and got 3 see page A-4. You must attach Form 8283 if over \$500 16 benefit ford, 17 Carryover from prior year                                                                                                                                                  |                                               |                                                                                                                                                                                                                                                                              |                               |
|                                                                                                                                                                                                                                                                     |                                               |                                                                                                                                                                                                                                                                              |                               |
| Lessuary and Theft Losses 19 Casualty or theft loss(es) Attach Form 4684 (See page A.S.)                                                                                                                                                                            |                                               |                                                                                                                                                                                                                                                                              |                               |
| Job Expenses 20 Unrembursed employee expenses—job travel, unron and Nove clues, tob education, etc., Altach Form 2106 or 2106-E2                                                                                                                                    |                                               |                                                                                                                                                                                                                                                                              |                               |
| Other if required. (See page A-5.) ▶                                                                                                                                                                                                                                | •                                             |                                                                                                                                                                                                                                                                              | 9                             |
|                                                                                                                                                                                                                                                                     | Form .                                        |                                                                                                                                                                                                                                                                              |                               |
| 21 Tax preparation fees                                                                                                                                                                                                                                             |                                               |                                                                                                                                                                                                                                                                              |                               |
| Outer expenses—investment, safe deposition, etc. LSI type and amount ▶                                                                                                                                                                                              | Ĕ.                                            |                                                                                                                                                                                                                                                                              |                               |
|                                                                                                                                                                                                                                                                     |                                               |                                                                                                                                                                                                                                                                              |                               |
| e 35   24                                                                                                                                                                                                                                                           | the ordinary<br>dividends shown               |                                                                                                                                                                                                                                                                              |                               |
|                                                                                                                                                                                                                                                                     |                                               |                                                                                                                                                                                                                                                                              |                               |
|                                                                                                                                                                                                                                                                     | Morte II line 6 is over \$1.50                | 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 9a . ▶  Note. If line 6 is over \$1.500 von must complete Part III.                                                                                                                                 | 9                             |
| Deductions 27                                                                                                                                                                                                                                                       |                                               | You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends, or (b) had                                                                                                                                                                | nds, or (b) had   yes No      |
| Total 28 4s Form 1040, line 35, over \$139,500 (ever \$69.750 if mamed filing separately)?  Remized   No. Your deduction is not limited. Add the amounts in the far inght column  Oeductions   Your deduction is not limited. Add the amount on Form 1040, line 37. | 7a                                            | toreign account, or (e) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.  7a At any time during 2003, did you have an interest in or a signature or other authority over a financial account, securities account, or other financial | 7.7                           |
| tage A b for the amount to errer                                                                                                                                                                                                                                    | l Trusts<br>b                                 | account? See page B-2 for exceptions and filling requirements for Form TU F 90-22.1 If "Yes," enter the name of the foreign country ▶                                                                                                                                        | 1.27                          |
| For Paperwark Reduction Act Natice, see Form 1040 Instructions.                                                                                                                                                                                                     | (See (See (See (See (See (See (See (See       | During 2003, did you receive a distribution from, or were you the grantor of, or transferor to, a                                                                                                                                                                            | transferor to, a              |

| March   Patter to Form 14th of 10th   Past instructions for Schooling Committee Conf.   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   March   Marc  | _                                                                                                                                                                                                                                                                                                          | (Sole Proprietorship)  Pertnerships, loint vertures, etc., must file form 1065 or 1065-B. |                                                                            | Schedus C from 1040) 2003  Page 2  Page 2  Page 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| 1   Chief (piper)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Principal business or profession, including product or service (                                                                                                                                                                                                                                           |                                                                                           | 8 ∡                                                                        | Test need any cleaning in determining quantities, closts, or valuations between operang and closing investiony in Test. That explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 10   Other (specify)   P   Other Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Con  | Business name. If no separate business name, leave blank                                                                                                                                                                                                                                                   |                                                                                           | Employer 10 number (EIN), if any                                           | Inventory at beginning of year. If different from last year's closing inventory, attach explanation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Speedly   Control Sp  | Business address (including suite or room no.) ▶                                                                                                                                                                                                                                                           |                                                                                           |                                                                            | Purchases less cost of tems withdrawn for personal use                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2   2   2   2   2   2   2   2   2   2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Accounting method: (1) Cash (2) Accrual Did you "maternally participate" in the operation of this busines if you started on accurred this business claring 2003 check her                                                                                                                                  | (3) ☐ Other (speafy) ▶ss duning 2003? If "No," see page C-3 for in                        | losses .   Yes                                                             | Cost of labor. Do not include any amounts paid to yourself                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 2   2   2   2   2   2   2   2   2   2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | i Income                                                                                                                                                                                                                                                                                                   |                                                                                           |                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Gross recepts or sales. Caution if this moome was reported to employee box on that form was checked, see page C-3 and . Returns and allowances.                                                                                                                                                            | you on Form W-2 and the "Statutory Check here                                             | 1 2                                                                        | Other costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 18   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Peart IV   Pear  | Subtract line 2 from line 1                                                                                                                                                                                                                                                                                |                                                                                           | 4 3                                                                        | inventions at end of year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 19   Person and petit devery planes   19   19   19   19   19   19   19   1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Gross profit. Subtract line 4 from line 3 Other income, moluding Federal and state gasoline or fuel (ax                                                                                                                                                                                                    | credit or refund (see page C-3)                                                           | 9 9                                                                        | of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4.  Information on Your Vehicle. Complete this part only if you are claiming line 9 and are not required to file Form 4562 for this business. See the instr                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 19 Person adopted search plans   19   19   19   19   19   19   19   1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Gross income. Add lines 5 and 6.                                                                                                                                                                                                                                                                           | A your home only on line 30.                                                              | 1                                                                          | C-4 to ind out if you must like Form 4362.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 20 Rear C whetein Earlings are designed.   20 Rear C whetein Earlings are designed on the synd does you'd returned from the synd soe you're trible for must you see the number of miles you used you'vericle for must you see the number of miles you used you'vericle for must you see the number of miles you used you'vericle for must you see that number of miles you used you'vericle for must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of must you see that number of your your your number of must you see that number of your your your number of must you see that number of your your your number of must you see that number of your your your number of your your your number of your your your your your your your your                                                                                                                                                                                                                                                                                                                                                                                          | Advertising 8                                                                                                                                                                                                                                                                                              | 18 Penson and profit-sharing plans                                                        | 19                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 20 Other Distincts properly   210   212   213   214   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   215   | χı '                                                                                                                                                                                                                                                                                                       | 20 Rent or lease (see page C-5):<br>a Vehicles machines and enigner                       | 208                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 2 Supplies and minimizations. 22   22   23   24   25   25   25   25   25   25   25                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                            | <b>b</b> Other business property                                                          | 20b                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 23   Taxes and licenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                            | 21 Repairs and maintenance                                                                | 22                                                                         | Business b Commuting c                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 1 Triank mask and erteranment   246   Wiss your vehicle available for personal use during off-dury hours?   1 Triank mask and erteranment   246                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <u> </u>                                                                                                                                                                                                                                                                                                   | 23 Taxes and licenses                                                                     | 23                                                                         | Do you (or your spouse) have another vehicle available for personal use?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Part V   Other Expenses and   Part V   Other Expenses in included on lines 8-26 or line 30.   Other Expenses from included on lines 8-26 or line 30.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                            | 24 Travel meals, and entertainment<br>a Travel                                            | 246                                                                        | Was your vehicle available for personal use during off-duty hours?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modeland   Cate modelan  | _                                                                                                                                                                                                                                                                                                          | b Meals and enterfamment                                                                  |                                                                            | Do you have endence to support your deduction?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control collection   Control  |                                                                                                                                                                                                                                                                                                            | c Enter nondeduct                                                                         |                                                                            | If "Yes" is the audence writer?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 25 Utilities   25 Utilities   25 Utilities   25 Utilities   25 Utilities   25 Utilities   25 Utilities   26 Wages (less employment criotics)   26 Wages (less employment criotics)   27 One expenses (front line 48 on 1399 ≥ 2]   27 One expenses (front line 48 on 1399 ≥ 2]   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One expenses   27 One   | _                                                                                                                                                                                                                                                                                                          | Cluded on line 24b (see page C-5) .                                                       | 7.7                                                                        | Other Expenses, List below business expenses not included on lines 8-26 or line 30.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 26 Wages less employment crotics    26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | _                                                                                                                                                                                                                                                                                                          | d Subtract line 24c from line 24b .                                                       | 25                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 17 out of a precess from me and   12   12   12   13   13   13   14   15   15   15   15   15   15   15                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                            | 26 Wages (less employment credits)                                                        | 36                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 1 lines 8 traough 27 in columns . ▶ 29 29 29 30 30 30 31 31 31 32                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                            | page 2)                                                                                   | 23                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| S.E. line 2 (saturary employees.)  131  In this activity (see page C-6).  320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320  3320 | Total expenses before expenses for business use of home. Ac                                                                                                                                                                                                                                                | 1                                                                                         | 28                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| a SE. line 2 (satukory employees.)  131  In his activity (see page C-6).  132a ☐ All investment is at risk and elso an Schodule SE, line 2.  132b ☐ Schodule C from 1040) 2003.  Ca. No. 11334P  Schodule C from 1040) 2003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Tentative profit (loss). Subtract line 28 from line 7                                                                                                                                                                                                                                                      | :                                                                                         | 28                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| a SE line 2 (statutory employees.)  1 in this activity (see page C-6).  1 in this activity (see page C-6).  1 in this activity (see page C-6).  1 in the set of seed the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed of the seed | Laberises for Countries use or your normer Attach Form 8828<br>Net profit or (1059). Subtract line 30 from the 29                                                                                                                                                                                          | :                                                                                         |                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| In this activity (see page C-6).  32a ☐ All investment is at risk  in form 1041, line 3.  32b ☐ Some envestment is not  at risk  Ca. No. 11334P Schedule C frorm 1040) 2003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | • if a profit, enter on Form 1040, line 12, and also on Schedt, see page C-6. Estates and trusts, enter on Form 1041, line 3.                                                                                                                                                                              | ute SE, line 2 (statutory employees,                                                      | 31                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Ca No 11334P Schedule C Form 1040) 2003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <ul> <li>if a loss, you must go to line 32.</li> <li>if you have a loss, check the box that describes your investme be if you checked 32a, arter the loss on form 1040, line 12, (staid/ory employees, see page C-6). Estates and trusts, enter- if you checked 32b, you must attent form 6188.</li> </ul> | on in this activity (see page C-6). and also on Schedule SE, line 2 on Form 1041, line 3. | 32e ☐ All investment is at risk<br>32b ☐ Some ørvestment is not<br># rick  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | sperwork Reduction Act Notice, see Form 1040 Instructions                                                                                                                                                                                                                                                  |                                                                                           | Schedule C (Form 1040) 2003                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Total other expenses Enter here and on page 1 line 27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                            |                                                                                           |                                                                            | 48 Total other expanses Enter here and concean line 27                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

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| Secretaries   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Comparison   Co   | Part V Summary  40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.  41 Total macone or (loss) from Form 4835. Also, complete line 42 below.  42 Reconciliation of Farming and Fishing Income. Enter your gross farming and Fishing Income. Enter your gross farming and Fishing Income 70. Schedule K-1 (Form 1061), line 15b: Schedule K-1 (Form 1061), line 15b: Schedule K-1 (Form 1041), line 15b: Schedule K-1 (Form 1041), line 15b: Schedule K-1 (Form 1041), line 15b: Schedule K-1 (Form 1041), line 15b: Schedule K-1 (Form 1041), line 15b: Schedule K-1 (Form 1041), line 15b: Schedule K-1 (Form 1041), line 15b: Schedule K-1 (Form 1041), line 15b: Schedule K-1 (Form 1041), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Schedule K-1 (Form 1040), line 15b: Sch  |
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| Fig. 10   Statement   Part   Income or Loss From Partnerships and S Corporations   Statement   Part   Income or Loss From Partnerships and S Corporations   Statement   Part   Part   Part   Part   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Partnerships   Par   | VI Summary et farm certal income of (loss) from Form 4835. Also, complete line 42 below tatal mome or (loss) Combrue lines 56, 32, 37, 38, and 40. Enter the result here and on to econcellation of Farming and Fishing Income. Enter your gross running and Itshing income reported on Form 4835, line 7, Schedule 1. (Form 1065), line 15b: Schedule K-1 (Form 11205), line 23; and chedule K-1 (Form 1041), line 14 of See Page E-6).  cooncilation for Roal Estate Professionals. If you were a real estate cooncilation for Roal Estate Professionals. If you were a real estate hydriec or form 1040 from all tental real estate activates in which the state of Form 540 from all tental real estate activates in which the state of Form 540 from all tental real estate activates in which                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| Form 1040    Samural Stocks   Salah     Salah   Income or Loss Front     School to return     Show the kind and location     A Royaltes lecowed     A Royaltes lecowed     A Royaltes lecowed     Show the kind and location     B Instrance     C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | loss on line 22 may be limited. See page 5. Real fact of out if you must file form 858. Real estate professions must complete line 2. Real estate professions must complete line 2. Do not include any losses.  24 Income. Add positive amounts shown on line 22. Do not include any losses.  25 Losses Add toyally losses from line 22 and ental real estate losses from line 22 and and 18 and 28 Enter ribe result have it Parst II. III. IV. and line 40 on page 2 do not apply to you, also enter this amount on Form 1040. Line 17. Otherwise, include this amount in the total on line 41 on page 2.  For Paperwork Reduction Act Notice, see Form 1040 instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

Page 2

SCHEDULE EIC

(Form 1040A or 1040)

(66) Department of the Treasury Internal Revenue Service (99 Name(s) shown on return

**Earned Income Credit** Qualifying Child Information

2003

Attachment Sequence No. 43

OMB No. 1545-0074

our social security numbe

1040

Complete and attach to Form 1040A or 1040 only of you have a qualifying child

 If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details. See the instructions for Form 1040A, lire 41, or Form 1040, line 63, to make sure that (a) you can take the  $\Box C$  and (b) you have a qualifying child Before you begin:

It will take us longer to process your return and issue your refund if you do not fill in all lines that apply
for each qualifying child.

 Be sure the child's name on line 1 and social security number (SSN) on line 2a agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EEC. If the name or SNS on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1731.

# 

| Qualifying Child Information                                                                             |                       | Child 1                           |                      | Child 2                           |
|----------------------------------------------------------------------------------------------------------|-----------------------|-----------------------------------|----------------------|-----------------------------------|
| 1 Child's name                                                                                           | First name            | Last name                         | First name           | Last name                         |
| If you have more than two qualifying children, you only have to list two to get the maximum credit       |                       |                                   |                      |                                   |
| 2a Child's SSN                                                                                           |                       |                                   |                      |                                   |
| The child must have an SSN as defined on page 43 of the Form 1040A instructions or name 47 of the        |                       |                                   |                      |                                   |
| Form 1040 instructions unless the child was born and                                                     |                       |                                   |                      |                                   |
| died in 2003. If your child was born and died in 2003 and did not have an SSN, enter "Died" on this line |                       |                                   |                      |                                   |
| and attach a copy of the child's birth certificate                                                       |                       |                                   |                      |                                   |
| b Child's year of birth                                                                                  | Уваг                  |                                   | Year                 |                                   |
|                                                                                                          | If born after         | If born after 1984, skip lines 3a | If born after        | If born after 1984, skip lines 3a |
|                                                                                                          | and 3b; go to line 4. | to line 4.                        | and 3b; go to line 4 | to line 4.                        |
| 3 If the child was born before 1985-                                                                     |                       |                                   |                      |                                   |
| a Was the child under age 24 at the end                                                                  | \$<br>_               | <u>.</u>                          | ۇ<br>                | <u>_</u>                          |

| . m ™ | 3 If the child was born before 1885— a Was the child under age 24 at the end of 2003 and a student?                                                                                                                               | Go to line 4.   | Oontinue                                | Go to line 4.   | Oontinue                             |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------------------------|-----------------|--------------------------------------|
| ا ت   | b Was the child permanently and totally<br>disabled during any part ol 2003?                                                                                                                                                      | Continue        | Mo. The child is not a qualifying child | Ontinue         | The child is not a qualifying child. |
| 4     | 4 Child's relationship to you (for example, son, daughter, grandshild, niece, nepherw, foster child, etc.)                                                                                                                        |                 |                                         |                 |                                      |
| 2     | Number of months child lived with you in the United States during 2003                                                                                                                                                            |                 |                                         | :               |                                      |
|       | If the child lived with you for more than bail of 2003 but less than 7 months, sufer "7"  If the child was born or died in 2003 and your home was the child's bone for the entire time he or she was alive during 2003, ener "1". | Бо по! ептет то | Do not etter nove than 12 months.       | До пов епиет то | Do not etter nove than 12 months.    |

F

claimed as your dependent on line for of Form 1040A or Form 1040, and (c) is a U.S. citizen or resident alien. For more details, see the instructions for line 42 of Form 1040A or line 65 of Form 1040. You may also be able to take the additional child tax credil if your child (a) was under age 17 at the end of 2003, (b) is

Cat. No 13339M

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Schedule EIC (Form 1040A or 1040) 2003

Purpose of Schedule Schedule EIC (Form 1040A or 1040) 2003

## The purpose of this schedule is to give the IRS

information about your qualifying child after you have figured your earned income credit (EIC) To figure the amount of your credit or to have the IRS figure it for you, see the instructions for Form 1040A, ine 41, or Form 1040, line 63.

otherwise eligible to do so. If you fraudulently take the EIC, you will not be allowed to take the credit for 10 years. You may also have to pay penalties. intentional disregard of the EIC rules, you will not be allowed to take the credit for 2 years even if you are Taking the EIC When Not Eligible. If you take the determined that your error is due to reckless or EIC even though you are not eligible and it is

## Qualifying Child

A qualifying child is a child who is your . . .

Son, daughter, adopted child, stepchild, or a descendant of any of them (for example, your grandchild)

example, your niece or nephew) whom you cared for as you would your own Brother, sister, stepbrother, stepsister, or a descendant of any of them (for child

Foster child (any child placed with you by an authorized placement agency whom you cared for as you would your own child)



was at the end of 2003 Under age 19 Under age 24 and a student

Any age and permanently and totally disabled

Lived with you in the United States for more than half of on page 42 of the Form 1040A instructions or page 46 of time, see Exception to "Time Lived With You" Condition 2003. If the child did not live with you for the required the Form 1040 instructions. Note. If the child was married or neets the conditions to be a qualifying child of another person (other than your spouse if filing a joint return), special rules apply. For details, see page 43 of the Form 1040A instructions or page 47 of the Form 1040 instructions.



Do you want part of the ELC added to your take-home pay in 2004? To see if you qualify, get Form W-5 from your employer, call the IRS at 1-800-TAX-FORM (1-800-829-3676), or go to www.irs.gov.

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| and an arrange of the inema Revenue Code. These sx-digit (1250) System (NAICS).  System (NAICS). System (NAICS). System (notesty codes and enter the sx-digit (Forestry an number on page 1, line B.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| Household Employment Taxes (For Social Security, Medicate, Withheld factorie, and Federal Unemployment (FUTA) Taxes)  Attach to Form 1040, 1040NR, 1040-55, or 1041.                                                                                                | Schedue H (Form 1040) 2003 Page 2 Page 1 Page 1 Page 2 Page 2 Page 2 Page 1 Page 2 Page 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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| Department stock (1994)  Name of employer  Face topic (1994)  Social Social Social (1994)  Name of employer  Employer demicration number                                                                                                                            | 100 H 4 11 12 12 12 12 12 12 12 12 12 12 12 12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| A Did you pay any one household employee cash wages of \$1,400 or more in 2003? (if any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page H-3 before you answer this question.) | If you checked the "No" box on any of the knes above, skip Section A and complete Section B.  Section A  13 Name of the state where you pad unemployment contributions P  14 State neouting number as shown on state unemployment Lar eleum P                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| ☐ Yes. Skip lines B and C and go to line 1. ☐ No. Go to line B.                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| B Did you withhold Federal income tax during 2003 for any household employee?                                                                                                                                                                                       | FUTA tax. Multiply line 16 by .008. Enter the result here                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| ☐ Yes. Skip time C and go to lime 5. ☐ No. Go to lime C.                                                                                                                                                                                                            | Section B Complete all columns below that appy (if you need more space, see page H-4):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| C Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2002 or 2003 to all household employees?  (Do not count cash wages paid in 2002 or 2003 to your spouse, your child under age 21, or your parent.)                                      | State reporting number   Col.   State expension or state   All and the proof of the contributions and the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the college of the col |
| <ul> <li>I No. Stop. Do not file this schedule.</li> <li>I Ves. Skip lines 1-9 and go to line 10 on the back. (Calendar year taxpayers having no household employees in 2003 do not have to complete this form for 2003.)</li> </ul>                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Part I Social Security, Medicare, and Income Taxes                                                                                                                                                                                                                  | 19 Totals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 1 Total cash wages subject to social security taxes (see page H-3)                                                                                                                                                                                                  | olumns (h) and (i) of line 1<br>ash wages subject to FUT                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 2 Social security taxes. Multiply line 1 by 12.4% (124)                                                                                                                                                                                                             | 22 Multiply line 21 by 6.2% (062)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                                                                                                                                                                                                                                                     | 23 Multiply line 21 by 5 4% (054)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 5 Federal income tax withheld. if any                                                                                                                                                                                                                               | 26 FUTA tax. Subtract line 24 from line 22. Enter the result here and go to line 26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 6 Total social socurity, Medicare, and income taxes (add times 2. 4, and 5) 6                                                                                                                                                                                       | 26 Enter the amount from line 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Avvairce dames income crear (ELC) payments, if any                                                                                                                                                                                                                  | 27 Add line 17 (or line 25) and line 26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 8 Did you pay total cash wages of \$1,000 or more in any calendar quarter of 2002 or 2003 to household employees?<br>(Do not count cash wages paid in 2002 or 2003 to your spouse, your child under age 21. or your parent.)                                        | <ul> <li>Stop. Enter the annunt from line 27 above on Form 1040, line 59     Part IV below.</li> <li>You may have to complete Part IV. See page H-4 for details.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| No. Stop. Enter the amount from line 8 above on Form 1040, line 59. If you are not required to file Form 1040, see the line 9 instructions on page H: 3.                                                                                                            | Part IV Address and Signature—Corrolete this part only if required. See the line 28 instructions on page. H-4.  Address frumber and steet) or P.D. box if mail is not delivered to street address.  Apr room or suite no                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| ☐ Yes. Go to line 10 on the back.                                                                                                                                                                                                                                   | C.dy town or post other, state, and ZP code                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| For Paperwork Reduction Act Notice, see Form 1040 Instructions.                                                                                                                                                                                                     | Under paraliss of peguy 1 decige that have examined this schedule, including accompanying stanemat, and to the bast of my knowledge and belief, it is true, correct and complate. No part of any payment made to a state unemployment fund damed as a cridit was on is to be deducted from the payments to employees.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                                                                                                                                                                                                                                                     | Date                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                                                                                                                                                                                                                                                                     | Schadulo H (f orm 1040) 2003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

| Effect the following persons, amuties, or disability income that you (and your spouse if liting a joint return) received in that you (and your spouse if liting a joint return) received in Nontaxable part of rathoad returement benefits.  A Nontaxable part of rathoad returement benefits and Nontaxable part of rathoad returement benefits.  B Nontaxable part of rathoad returement benefits.  B Nontaxable part of rathoad returement benefits.  C Add lines 13a and 13b (Even though these income ferns are not laxable, they must be included here to ligure your credit).  If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.  Effect the amount from Form 1040.  If you checked (in Part I): Enter:  If you checked (in Part I): Enter:  S 5,000  Box 1 or 2  S 5,000  Box 1 or 2  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 5,000  S 6,000  S 6,000  S 6,000  S 7,000  Effect one half of line 16  S 5,000  S 5,000  S 6,000  S 7,000  ------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| Self-Employment tax  Let [39] | SCHEDULE SE                                                 |                     | OMB No 1545-0074              |  |
|-------------------------------|-------------------------------------------------------------|---------------------|-------------------------------|--|
|                               | (FD40)                                                      | self-employment lax | <b>2002</b>                   |  |
|                               | Department of the Tressury<br>Internal Revenue Service (99) |                     | Attachment<br>Sequence No. 17 |  |
|                               | Name of person with sel                                     |                     |                               |  |

Who Must File Schedule SE

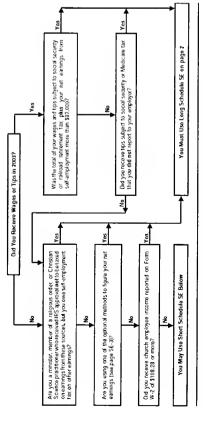
You must file Schedule SE rf:

 You had net earnings from self-employment from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more or

 You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and religious order is not church employee income (see page SE-1).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361 and received IRS approval not to be taxed on those earnings, do not file Schedule SE. Instead, use either "optional method" in Part II of Long Schedule SE (see page SE-3). write "Exempt-Form 4361" on Form 1040, line 55,

## May I Use Short Schedule SE or Must I Use Long Schedule SE?



Section A.—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

Net farm profit or (loss) from Schedule F, line 36. and farm partnerships, Schedule K-1 (Form line 15a (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), do not file this schedule; you do not owe self-employment tax . . . . . . . . . . More than \$87,000, multiply line 4 by 2.9% (.029). Then, add \$10,788.00 to the \$87,000 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 55. Deduction for one-half of self-employment tax. Multiply line 5 by result. Enter the total here and on Form 1040, line 56. Combine lines 1 and 2 . . . . . . . . . . . . Self-employment tax. If the amount on line 4 is: 1065), line 15a

50% (.5). Enter the result here and on Form 1040, line 28 For Paporwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 2003

Cat No 11358Z

Page 2 Note. If your only income subject to self-employment tax is church employee income, skip lines. I through 4b, Enter-0- on line 4c and go to line 5a, Income from services you performed as a minister or a member of a religious order is **not** church employee. inti, see page serv.
If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you like you are a minister, member of a religious order, or Christian Science and Assertment with Dart I 87,000 40 8 10 had \$400 or more of other net earnings from self-employment, check here and continue with Part 1, Attachment Sequence No 17 Sodal secunty number of person with self-employment income ▶ Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form Multiphy the smaller of line 6 or line 9 by 12.4% (.124) 3 Combine lines 1 and 2.
4a If line 3 is more than zero, multiply line 3 by 92.35% (9235). Otherwise, enter amount from line 3 Add lines 8a and 8b Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11. ▶ b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here. . . Maximum amount of combined wages and self-employment earnings subject to social security Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), line 15a (other than farming); and Schedule K-1 (Form 1065-8), box 9, Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4) c Combine lines 4a and 4b. If less than \$400, do not file this schedule, you do not owe self-employment tax Exception. If less than \$400 and you had church omployee income, enter -0- and continue ▶ tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2003. 1065), tine 15a. Note. Skip this line if you use the farm optional method (see page SE-4) Multiply line 6 by 2.5% (029) Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 65 : 5a 8 g 3 5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income. skip lines 8b through 10, and go to line 11 , . . . . . . . . b Unreported tips subject to social security tax (from Form 4137, line 9) Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$87,000 or more, Deduction for one-half of self-amployment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 28. b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-Name of person with self-employment income (as shown on Form 1040) Not earnings from self-employment. Add lines 4c and 5b Section B—Long Schedule SE Self-Employment Tax Multipfy line 6 by 2.9% (.029) Schedula SE (Form 1040) 2003 income. See page SE-1.

Part II Optional Methods To Figure Net Earnings (see page SE-3)

00 1,600 16 Your net nonfarm profits<sup>3</sup> were less than \$1,733 and also less than 72.189% of your gross nonfarm You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Nonfarm Optional Method. You may use this method only if: Caution. You may use this method no more than five times. Farm Optional Method, You may use this method only if: Your gross farm income<sup>1</sup> was not more than \$2,400 or Your net farm profits<sup>2</sup> were less than \$1,733. 14 Maximum income for optional methods include this amount on line 4b above 91

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Schodule SE (Form 1040) 2003

|                                                                                                                                                                                                                                                                                                                              | Lithioyed Dusiness Lapenses  ▶ See separate instructions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2003<br>Attachment               | Part II Vehicle Expenses Section A—General Information (You must complete this section if you                                                                                                                                                                                                                           | is section if you (a) Vehicle 1      |               | (b) Vehicle 2                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|---------------|--------------------------------------|
| Internal Revenue Service (99) PAttach                                                                                                                                                                                                                                                                                        | ► Attach to Form 1040.  Occupation in which you incurred exper                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Sequence No. 54                  | ۲.                                                                                                                                                                                                                                                                                                                      | 1                                    | +             |                                      |
|                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  | 11 Enter the date the vehicle was placed in service                                                                                                                                                                                                                                                                     | 12                                   | miles         | mles                                 |
| Parti Employee Business Expenses and Reimbursements                                                                                                                                                                                                                                                                          | ursements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  | 13 Business miles included on line 12                                                                                                                                                                                                                                                                                   |                                      | miles<br>%    | miles<br>%                           |
| Sep 1 Enter Your Expenses                                                                                                                                                                                                                                                                                                    | Column A<br>Other Than Meals                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Column B Meals and Entertainment |                                                                                                                                                                                                                                                                                                                         |                                      | miles         | mles                                 |
| Vehicle experse from line 22 or line 29. (Rural mail carriers: See instructions.)     Paking less pols and transportation including than bus etc. that                                                                                                                                                                       | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                  | 17 Other miles. Add lines 13 and 16 and subtract the total from line 12.  18 Do you (or your spouse) have another vehicle available for personal use.  19 Was your vehicle available for personal use during off-duty hours?  20 Do you have windonce to support your deduction?  21 If "Yes," is the evidence written? | om line 12                           |               | 200 %<br>200 %<br>300 0 %<br>300 0 % |
|                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  | Rate (See the instruct                                                                                                                                                                                                                                                                                                  | s for Part II to find out whether to | o complete th | is section or                        |
| entertantment.  4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment.                                                                                                                                                                                                               | Do not                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                  | -Actual Expenses e. oil. repairs, vehicle 23                                                                                                                                                                                                                                                                            | (a) Vehicle 1                        | (b) Vehicle 2 |                                      |
| Meads and entertainment experses (see instructions)     Total exponses, in Column A, add lines thirtough 4 and enter the result, in Column B, enter the amount from line 5                                                                                                                                                   | s s and enter the                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                  | a Vehicle renta<br>indusion amo<br>subtract line                                                                                                                                                                                                                                                                        |                                      |               |                                      |
| Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount fro Step 2. Enter Reimbursements Received From Your Employer for Expenses Listed in Step 1.                                                                                                                                    | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | amount from line 6 on line 8.    | 25 Value of employer-provided vehicle (applies only if 100% of available sonly if 100% of available on Form W-2—see instructions)  26 Add lines 23, 24c, and 25                                                                                                                                                         |                                      |               |                                      |
|                                                                                                                                                                                                                                                                                                                              | were not<br>sements<br>N-2 (see                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  | by the 14                                                                                                                                                                                                                                                                                                               |                                      |               |                                      |
| Step 3 Figure Expenses To Deduct on Schedule A (Form 1040)                                                                                                                                                                                                                                                                   | (Form 1040)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                  | here and on line 1                                                                                                                                                                                                                                                                                                      | only if you owned the vehicle and    | nd are comple | ung Section                          |
| 8 Subtract line 7 from line 6. If zero or less, enter -0. However, if line 7 is greater than line 6 in Column A, report the excess as income on Form 1040, line 7                                                                                                                                                            | wever, if                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                  | v other basis (see 30 179) deduction                                                                                                                                                                                                                                                                                    | (a) Vehicle 1                        | (b) Vehide 2  |                                      |
| Note: If both columns of line 8 are zero, you cannot deduct employee business expenses Stop here and attach from 2166 to your eleurn  9 In Column A, exter the amount from line 8. In Column B, multiply line 8 by 50% 4,50, (Employees subject to Opparament of Iransordation (1007) hours of service limits. Multiply mean | t deduct form multiply meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of the meet of |                                  | and special allowance (see instructions).  32 Multiply line 30 by line 14 (see instructions if you claimed the section 179 deduction or special allowance).                                                                                                                                                             |                                      |               |                                      |
| expenses by 65% (65) instead of 50%. For details, see instructions)                                                                                                                                                                                                                                                          | ails, see 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                  | 20 Po 20                                                                                                                                                                                                                                                                                                                |                                      |               |                                      |
| Schedule A (Form 1040), line 20. (Fee-bass state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter the total).                                                                                                        | local government officials, qualified the instructions for special rules on                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 10                               |                                                                                                                                                                                                                                                                                                                         |                                      |               |                                      |
| For Paparwork Reduction Act Notice, see insructions                                                                                                                                                                                                                                                                          | Ca No 11700N                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Form <b>2106</b> (2003)          | by the                                                                                                                                                                                                                                                                                                                  |                                      |               |                                      |
|                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  | Θ                                                                                                                                                                                                                                                                                                                       |                                      | u.            | Form 2106 (2003)                     |
|                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                  |                                                                                                                                                                                                                                                                                                                         |                                      |               |                                      |

| Tour social security number   Sequence to 21                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Page 2                            | you rec<br>Do not | suc                                                                                                                                           | affied expenses incurred          | in 2003 for the care of the qualifying person(s) 16  Finer the smaller of line 14 or 15 |                                                                    | separately, see the                          | All others, enter the amount from line 17.  Enter the smallost of line 16, 17, or 18.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Excluded benefits. Enter here the smaller of the following:  • The aniount from time 19 or  • Known Kts And impacted than consistable and your | were required to enter your spouse's earned income on line 18).  Tazabbe benefits, Subtract line 20 from line 14. Also, include this amount on Form 1040, the control line and the line 2 round 19. Prop. 10. Programment of the line 2 round 19. Prop. 10. Programment of the line 2 round 19. Prop. 10. Programment of the line 2 round 19. Prop. 10. Programment of the line 2 round 19. Prop. 10. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment of the line 2 round 19. Programment 19. 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Prog | child and dependent care<br>lete lines 22-26 below.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | тое qualifying persons) | Enter the amount from line 20 | Complete line 2 on the front of this form. <b>Do not</b> include in column (c) any beriefus shown [25] on line 20 above. Then, add the amounts in column (c) and enter the total here | Enter the smaller of line 24 or 25. Also, enter this amount on line 3 or the front of this fine form of the smaller or 15. |
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| lent Care Expenses  o form 1040.  ate Instructions.  (s) • Qualified Expenses  sare—You must complete this part.  e 2.)  and 210 code)  (c) Stator Elby  (c) Stator Elby  (d) Management and the between any part il before the mount to make a security number of the mount and saccord or one qualifying person's social for the part of the amount and saccord or one qualifying defacts. See the instructions for a security number of the mount and saccord or one qualifying defacts. See the mount and saccord or one qualifying defacts. 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Ime 59.                                    | 700 100 100 100 100 100 100 100 100 100                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     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|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Child and Dependent Care Expenses |                   | Before you begin: You need to understand the following terms. See Definitions on page 1 of the pendent Care Benefits • Opendent Care Benefits | Care—You must complete this part. | (c) Identifying number (humber, street apt. no., cry, stae, and ZIP code) (SSN or EIN)  | No —— Complete only Part II belt Nes —— Complete Part II on the It | e employment taxes. See the instructions for | nore than two qualifying persons, see the in (b) Qualifying person's social rocuring in the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence of the incurrence |                                                                                                                                                | Add the amounts in column (c) of line 2. <b>Do not</b> enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount 3 from line 26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | . = .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | o the amount on line 7  | 3ut not<br>over<br>1,000      |                                                                                                                                                                                       | 39,000—41,000 22<br>41,000—43,000 21<br>43,000—No limit 20                                                                 |

General Business Credit See instructions on pages 3 and 4 Attach to your tax return. Current Year Department of the Treasury Internal Revenue Service (1991 3800

Current year low-income housing credit (from 8886).

Current year enhanced only elecovery credit from 8830).

Current year frenewable ancess credit from 8830).

Current year frenewable electricity production credit (from 8835).

Current year low-income housing credit (Form 8586)

Current year Indian employment credit (Form 8845)
Current year credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846) Current year orphan drug credit (Form 8820) .

Subtract line 3 from line 2.

Passive activity credits allowed for 2003 (see instructions).

Carryforward of general business credit to 2003. See instructions for the schedule to attach.

Current year general credits from an electing large partnership (Schedule K-1 (Form 1065-B))

Current year credit for employer-provided child care facilities and services (Form 8882)

Current year credit for contributions to selected community development corporations (Form 8847)

Current year credit for small employer pension plan startup costs (Form 8881)

Current year new markets credit (Form 8874)

Current year welfate-to-work creen (From 86s).
Current year credit for alcohol used as fuel (Form 6478). 

Current year work opportunity credit (Form 5884) . . . . . .

Current year welfare-to-work credit (Fixim 8861)

2003

OMB No 1545-0895

A curporation (other than an S corporation) may be entitled to a larger general business credit or additional credit against the AMI if. (a) it is claiming a regular investment credit carryforward on line Schedule A. Additional General Business Credit Allowed by Internal Revenue Code Section 38(c)(2) (Before 6 attributable, in whole or in part, to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990), (b) some of that investment credit cannot be used because line 18 is smaller than line 8, and (c) it is required to file Form 4626, Alternative Minimum Tax—Corporations Complete Schedule A to see if the corporation is entitled to an Repeal by the Revenue Reconciliation Act of 1990)—Only Applicable to C Corporations 20 22 25 56 28 29 8 31 32 Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990) . . . . . . . 21 Tentative minimum tax (from line 16) For purposes of this line only, refigure the amount on Form 4626, line Enter the portion of the credit shown on line 8 that is not attributable to the regular investment credit under section 46 (before amendment by using zero on Form 4626, line 6, and enter the result here Multiply line 27 by 10% (.10) . . . . . . . . . . . . . . . . by the Revenue Reconciliation Act of 1990). Subtract line 28 from line 31 . . . . . . . . . . . Subtract line 24 from line 23 If zero or less, enter -0-Subtract line 25 from line 20. If zero or less, enter -0-Enter the amount from line 19 additional credit. 0 50 21 22 23 24 25 56 27 28 53 8 32

ensure that you are complying with these laws and to allow us to figure and Paperwork Reduction Act Notice, We ask for the information on this form to carry out the internal Revenue laws of the United States. You are required to give us the information. We need it to collect the right amount of tax

information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB You are not required to provide the

relating to a form or its instructions must be retained as long as their contents information are confidential, as required administration of any Internal Revenue law. Generally, tax returns and return control number. Books or records may become material in the

The time needed to complete and file this form will vary depending on individual circumstances. The estimated by Internal Revenue Code section 6103 average time is:

Preparing and sending the form to the IRS Learning about the law or the form Recordkeeping

. 1 hr. 23 mm ,17 hr., 42 nun.

36

Enter the greater of line 15 or line 34 South of the smount on line 19 instead of the amount Subract line 35 from line 29, 43s or exter this amount on line 19 missed of the amount previously figured on that line Wite "Sec. 38(c)(2) next to your entry on line 19

33 34

Enter the smallest of line 22, line 26, or line 32,

33 34 36

9

c. Credit for the elderty or the disabled (Schedule R (Form 1040), line 24) Credition qualified returnment savings contributions (Form 8890, line 14)

Education credits (Form 8863, line 18)

Foreign tax credit, . . . . . . . . . . . .

12a

2

Atternative minimum tax (see instructions) Foreign tax credit.

Credit for child and dependent care expenses (Form 2411, line 11) **Б**-

Possessions tax credit (Form 5735, line 17 or 27). 

Adoption credit (Form 8839, line 18). District of Columbia first-time homebuyer credit (Form 8859, line 11)

Qualified electric vehicle credit (Form 8834, line 20)

Add lines 12a through 121

2

Carryback of general business credit from 2004 (see instructions)

Current year credit. Add lines 4 through 7

Allowable Credit

Part II

Subtract line 33 from line 21 . . . .

. 1 hr., 44 min.

simpler, we would be happy to hear from you. See the instructions for the tax If you have comments concerning the accuracy of these time estimates of suggestions for making this form return with which this form is filed. Form 3800 (2003)

Cat No. 12392F if there has been an ownership change, acquisition, or reorganization For Paperwork Reduction Act Notice, see page 2.

C. Line 2c, or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates and trusts. See instruction of diaming line research content Corporations. See Schoule Art dairning any egalian revestment coefficiantly lineward and the line 19 instructions.

Subdax line 17 from line 15. If seto on tess, order 45.
Coeffit allowed for the current year. Eniet the smaller of line 8 or line 18 here and on Form 1040, line 52; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, line 65; Form 1120. Schedule J, li

Add innes 12a utfough 121.
Net income (ax. Subtract line 12m from line 11. If zero, skip lines 14 through 17 and enter -0. on line 18.

Net regular tax. Subtract line 12m from line 9. If zero or less, enter -0-

Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)

Tentative minimum tax (see instructions),

Subtract line 17 from line 13. If zero or less, enter -0.

Enter the greater of line 15 or line 16 ,

15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th 15 th

19

Form 3800 (2003)

(e) Loss

(d) Gain

(c) Unallowed loss (fine 1c) Prior years

(b) Net loss (line 1b)

(a) Not income (line 1a)

Name of activity

Current year

Overall gain or loss

Caution: The worksheets must be filed with your tax return. Keep a copy for your records Worksheet 1—For Form 8582, Lines 1a, 1b, and 1c (See page 7 of the instructions.)

(c) Overall loss

(b) Prior year unallowed deductions (line 2b)

(a) Current year deductions (fine 2a)

Name of activity

Norksheet 2—For Form 8582, Lines 2a and 2b (See page 8 of the instructions.)

otal, Enter on Form 8582, lines 1a,

Page 2

**8587** 

(66)

Department of the Treasury Imemal Revenue Service (9 Name(s) shown on return

Passive Activity Loss Limitations

▶ Attach to Form 1040 or Form 1041. See separate instructions.

Caution: See the instructions for Worksheets 1, 2, and 3 on pages 7 and 8 before completing Part I.

2003 Passive Activity Loss

2003 Attachment Sequence No 88 OMB No 1545-1008 dentifying number

몼 S þ 4 Combine lines 1d, 2c, and 3d if the result is net income or zero, all losses are allowed including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582 Rental Real Estate Activities With Acrive Participation (For the definition of active participation see Special Allowance for Rental Real Estate Activities on page 3 of the instructions.) O Continuo mana and a Commercial Revitalization Doductions From Rental Real Estate Activities

Commercial Revitalization Doductions From Nonterland 2 column (a) {2a { 1a 4 ပ 2P 35 S 33 2a Commercial revitalization deductions from Worksheet 2, column (a) 1a Activities with net income (enter the amount from Worksheet 1, c Prior years unallowed losses (enter the amount from Worksheet Worksheet 2, column (b) . . . . . . . . . . . . . . . . . 3a Activities with net income (enter the amount from Worksheet 3, b Activities with net loss (enter the amount from Worksheet 3, Pnor years unallowed losses (enter the amount from Worksheet 3, b Pnor year unallowed commercial revitalization deductions from Report the losses on the forms and schedules normally used Line 1d is a loss, go to Part II and 3c All Other Passive Activities d Combine lines 3a, 3b. If line 4 is a loss and. c Add lines 2a and 2b column (b)). 1. column (c)). column (a)). column (b)). column (c)).

(e) Loss

(d) Gain

(c) Unallowed loss (line 3c)

(b) Net loss (line 3b)

(a) Net income (line 3a)

Name of activity

Fotal. Enter on Form 8582, lines 3a,

3b, and 3c.

Overall gain or loss

Prior years

Current year

Norksheet 3—For Form 8582, Lines 3a, 3b, and 3c (See page 8 of the instructions

Total. Enter on Form 8582, lines 2a

Special Allowance for Rental Real Estate With Active Participation Note: Enter all numbers in Part II as posture amounts. See page 8 for an example Part II or Part III. Instead, go to line 15

Line 3d is a loss (and lines 1d and 2c an areo or more), skip Parts II and III and go to line 15.
 Caution: If your filing status is marred filing separately and you lived with your spouse at any time during the year, do not complete

Une 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.

Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities Note: Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 Enter the smaller of line 5 or line 9 from 10 the 15. If line 2c is a loss, go to Part III. Otherwise, go to line 15. Multiply line 8 by 50% (5) **Do not** enter more than \$25,000 if married filing separately, see page 8 Enter the smaller of the loss on line 1d or the loss on line 4 Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8 Enter \$150,000, if married filing separately, see page 8. . . . Enter modified adjusted gross income, but not less than zero (see page 8) Subtract line 7 from line 6 Part III 2

1 2 2 Enter \$25,000 reduced by the amount, if any on line 10. If married filing separately, see instructions Paduce then 12 by the amount on line 10 Enter the loss from line 4 . . . 1= 2 2

| 7      | 14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13   14 | _   | 4 |  |
|--------|-------------------------------------------------------------------------------------------|-----|---|--|
| G<br>B | Part IV Total Losses Allowed                                                              |     |   |  |
| 15     | 15 Add the income, if any, on lines 1a and 3a and enter the total                         | -   | 2 |  |
| 16     | Total losses allowed from all passive activities for 2003. Add lines 10, 14, and 15 See   | - 0 |   |  |
| ļ      | page 11 of the instructions to find out how to report the losses on your tax return       | -   | 9 |  |
| For    | For Paperwork Reduction Act Natice see page 12 of the instructions                        |     | u |  |

m 8582 (2003)

Form 8582 (2003) (d) Subtract column (c) from column (a) (c) Unallowed loss Norksheet 4—Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9) (c) Spectal (b) Ratio 8 Worksheet 5—Allocation of Unallowed Losses (See page 9 of the instructions.) (b) Ratio (a) Loss (a) Loss ٨ and line number to be reported on (see instructions) Form or schedule Form or schedule and line rumber to be reported on (see instructions) Name of activity Name of activity otal

| Worksheet 6—Allowed Losses (See page 9 of the instructions.                                           | See page 9 of the ins                                                          | tructions.)     |                 |                       |                  |
|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|-----------------|-----------------|-----------------------|------------------|
| Name of activity                                                                                      | Form or schedule<br>and line number to<br>be reported on (see<br>instructions) | ule (a) Loss    |                 | (b) Unallowed loss    | (c) Allowed loss |
|                                                                                                       |                                                                                |                 |                 |                       |                  |
| Worksheet 7-Activities With Losses Reported on Two or More Different Forms or Schedules (See page 10. | ses Reported on Two o                                                          | or More Differe | ent Forms or Sc | hedules (See pa       | ige 10.)         |
| Name of Activity:                                                                                     | (a)                                                                            | 2               | (c) Ratlo       | (d) Unallowed<br>loss | (e) Allowed loss |
| Form or schedule and line number to be reported on (see Instructions):                                |                                                                                |                 |                 |                       |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule . ▶ b Net income from form or        |                                                                                |                 |                 |                       |                  |
| schedule                                                                                              | o or less, enter -0. ▶                                                         |                 |                 |                       |                  |
| Form or schedule and line number<br>to be reported on (see<br>Instructions):                          |                                                                                |                 |                 |                       |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule                                      |                                                                                |                 |                 |                       |                  |
| Net income from form or schedule                                                                      |                                                                                |                 |                 |                       |                  |
| c Subtract line 1b from line 1a. If zero or less, enter .0-                                           | o or less, enter -0- ▶                                                         |                 |                 |                       |                  |
| Form or schedule and line number to be reported on (see instructions):                                |                                                                                |                 |                 |                       |                  |
| 1a Net loss plus prior year unallowed loss from form or schedule . ▶ b Net income from form or        |                                                                                |                 |                 |                       |                  |
| schedule ▶                                                                                            |                                                                                |                 |                 |                       |                  |
| c Subtract line 1b from line 1a. If zero or less, enter -0-                                           | o or less, enter -0-                                                           |                 |                 |                       |                  |
|                                                                                                       |                                                                                |                 |                 |                       |                  |

Form 8582 (2003)



| Attachment Sequence to 33                                                                                                                                                                                                                           | is its factorial gams (including 929, Tax Rules for Children and Pays, Fax Rules for Children and Paysends and Capital Gain Tax x J (Farm 1040).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | anoid 🔲 Quainping widow(er)                                                                                                | nie 2 1 1 (100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1                                                                                                                                                                                             | E.E                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | E.E.Z.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 12b                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| With Investment Income of More Than \$1,500 beariness of the State only to the child's form 1040, form 1040A, or form 1040AR.  Internal Service (39)  Allach only to the child's form 1040, form 1040A, or form 1040AR.  See separate instructions. | Before you begin: If the child, the parent or any of the parent's other children under age 14 received capital gams (including capital gam distributions), or qualified dividents, or farm income, see Pub. 929, fax fluies for Children and Oppendents. It explains how to figure the child's tax using the Qualified Dividends and Capital Gain Tax Worksheet in the Form 1040 or form 1040 with instructions, or Schedule Do. 4 form 1040 and companied and a strain of form 1040 and the strain 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 1040 or form 10 | Payor s sing save (ones one)  State (ones one)  Married sling separately Head of household  Child's Net Investment (Income | schedule A (Form 1040 or Form 1040NR), e stop: do not complete the rest of this form bur 1040. Inne 40; Form 1040A line 27; or Form 1040 stop: do not complete the rest of this form bur stop: do not complete the rest of this form bur | Enter the parent's taxable for the last rate of the Parent Enter the parent's taxable income from 1040, line 40; Form 1040kB. E. Inten 1040kB. E. Inten 1040kB. E. Inten 1040kB. E. Inten 1040kB. E. Inten 1040kB. E. Inten 1040kB. E. Inten 1040kB. E. Inten 1040kB. E. Inten 104 kB. Enter the total. In any from Forms 8815, line 5, of all other children of the parent named above. Do not include the amount from line 5 above. Enter the tax on the amount on line 8 based on the parent's fling status above [see instructions]. Enter the tax on the amount on line 8 based on the parent's fling status above [see instructions]. If the Outlined Dividends and Capital Gain Tax Worksheet or Schedule 0 or J (Form 1040) is flick check here. | 10 Enter the parent's tax from 1040, line 41, Form 1040A, line 28, minus any alternative minimum tax, from 1040E, line 10, defelle lat Record, line (§), Form 1040EN, line 39, for form 1040EN. Etax, form 1040EN. Etax form 1040EN. Etax and Explaid Game 15. Do not include any tax from Form 4937 or 6814. If the Outsidied Dividends and Captal Game 15x Work sheet or Schedule 0 or J (Form 1040) was used to figure the tax, check here ■ ■ □ 11 Subtract line 10 from line 9 and enter the result. If line 7 is blank, also enter this amount on line 13 and go to Parr III | b Duvide line 5 by line 12a. Enter the result as a decrinal (rounded to at least three places)  13 Multiply line 11b Jine 12b.  14 Subtract line 5 from line 4.  15 Enter the tax on the amount on line 14 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax on the amount on line 4 based on the child's filing status (see instructions). If Enter the tax on the amount on line 4 based on the child's filing status (see instructions). If the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D or J (Form 1040) is used to figure the tax on the amount on line 4 based on the child's filing status (see instructions). If Enter the larger of line 15 or line 17 bere and on the child's form 1040, line 41. Form 1040∧ Is used to Form 1040∧ In the 17 base property of the paperwork Reduction Act Nation sea the instructions. |

Page 2 Form **8801** (2003) nstructions for Form 1041) 33 99 48 32 45 47 Caution: For a fiscal year taxpayer with a prior tax year that ends in 2003, the amount on line 48 cannot exceed the amount figured under section 55(b)(3) finaximum rate of tax on net capital gain or if applicable, section 301(c) of the Jobs and Growth Tax Relief Reconcliation Act of 2003 (98 in structions). • If line 27 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract \$3,500 (\$1,750 if married Caution: If you did not complete Schedule D (Form 1040) for 2002 because you reported capital If line 32 is \$175,000 or less (\$87,500 or less if married filing separately for 2002), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract \$3,500 (\$1,750 if married gain distributions directly on Form 1040, line 13, or your 2002 taxable income was zero or less. 42 | ctions for Schedule D (Form 1040) (page . <del>6</del> 44 29 8 38 Tax Computation Using Maximum Capital Gains Rates Enter the amount from line 10
Enter the amount from line 23 of your 2002 Schedule D (Form 1040)
Enter the amount from line 23 of your 2002 Schedule D (Form 1041)) or line 9 of your 2002
Schedule D Tax Workshex\* Enter the amount from line 19 of your 2002 Schedule D (Form 1040). or line 15d, column (2), of the 2002 Schedule D (Form 1041) . . . . . . . . . . . . . filing separately for 2002) from the result . . . . . . . . . . . . Enter the smaller of line 27 or line 28 . . . . . . . . . . . . . . . Enter the amount from line 28 of your 2002 Schedule D (Form 1040) the smaller of that result or the amount from line 4 of your 2002 Schedule D Tax Worksheet (line 26 of the 2002 Schedule D (Form 1041)) or line 16 of your Schedule 2002 Schedule D (Form 1040) (Part V of 2002 Schedule D (Form 1041)) If you did not complete the 2002 Schedule D Tax Worksheet, enter the amount from line 28. Otherwise, add lines 28 and 29, and enter D Tax Worksheet." Enter -0- if you did not complete Part IV of your If line 29 is zero or blank, skip lines 44 and 45 and go to line 46. Enter the smaller of line 27 or line 30 . . . . . . . . . Subtract line 35 from line 31 . . . . . . . . . . . . . Enter the smaller of line 46 or line 47 here and on line 11 37 see the instructions before completing this part. 48 Enter the smaller of line 46 or line 47 here and The 2002 Schedule 0 fax Worksheet is on page 0-9 of the 2002 Enter the amount from your 2002 Schedule D (Form 1040), line 29 (or 2002 Schedule D (Form 1041), line 27) (if you did not complete Enter the smaller of line 34 or line 35. that line, enter O.) Enter the smaller of line 36 or line 37 Subtract line 38 from line 36 . . Multiply line 40 by 10% (.10) . . Multiply line 44 by 25% (.25) . . Add lines 33, 39, 41, 43, and 45. Multiply line 42 by 20% (.20) Multiply line 38 by 8% (.08) Subtract line 36 from line 35 orm 8801 (2003) Part III 8 33 8 53 82 ೩ 32 Z 32 33 38 සි දී 42 4 4 4 4 5 46 47 Form 8801 (2003) OMB No 1545-1973 Attachment Sequence No. 74 2003 56 26 Enter the amount from your 2002 Form 6251, line 34, or 2002 Form 1041, Schedule I, line 55 Form 1040, line 52; Form 1040NR, line 48: or Form 1041, Schedule G, line 2d Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9 . . . Enter the amount from your 2003 Form 6251, line 33, or 2003 Form 1041, Schedule I, line 54. Enter adjustments and preferences treated as exclusion items (see instructions), . . . . . . . 1040NR filers, see instructions Combine lines 1, 2, and 3, If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$173,000 and you were married filing separately for 2002, see instructions, . . . . . 222,500 Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see Enter the total of your 2002 unallowed nonconventional source fuel credit and 2002 unallowed Subtract line 23 from line 22. If zero or less, enter -0-Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2003 Minimum tax credit carryforward to 2004. Subtract line 25 from line 21, Keep a record of this Enter: \$49,000 if married filing jointly or qualifying widow(er) for 2002; \$35,750 if single or head of household for 2002; or \$24,500 if mamied filing separately for 2002. Estates and trusts, enter Enter: \$150,000 if mamed filing jointly or qualifying widow(er) for 2002; \$112,500 if single or head Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0of household for 2002; or \$75,000 if married filing separately for 2002. Estates and trusts. enter Enter the amount from your 2002 Form 6251, line 35, or 2002 Form 1041, Schedule I, line 56 If for 2002 you reported capital gain distributions directly on Form 1040, line 13, or had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15a and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 • AI others. If line 10 is \$175,000 or less (\$87,500 or less if maned filing separately for 2002), multiply line 10 by 28% (.28) and subtract Combine lines 1, 6, and 10 of your 2002 Form 6251. Estates and trusts, see instructions Credit for Prior Year Minimum Tax— Individuals, Estates, and Trusts Enter your 2003 regular income tax liability minus allowable credits (see instructions) Cat No 100025 ► See instructions on pages 3 and 4. ► Attach to Form 1040, 1040NR, or 1041 Combine lines 18, 19, and 20, If zero or less, stop here and see instructions Subtract line 17 from line 16, if less than zero, enter as a negative amount fentative minimum tax on exclusion items. Subtract line 12 from line 11 Minimum tax foreign tax credit on exclusion items (see instructions), Minimum tax credit net operating loss deduction (see instructions) \$3,500 (\$1,750 if married filing separately for 2002) from the result. Minimum Tax Credit and Carryforward to 2004 Enter the amount from line 15 above . . . . . Net Minimum Tax on Exclusion Items qualified electric vehicle credit (see instructions) amount because you may use it in future years For Paperwork Reduction Act Notice, see page 4. Multiply line 7 by 25% (.25) Department of the Treasury Internal Revenue Sawice (00) 8801 \$75.000 Part II Part I Form ٥ 16 ଛ 2 2 2 2 15

For a fiscal year taxpayer with a prior tax year that ends in 2003, the amount on line 48 cannot exceed the amount figured under section 55(b)(3) (maximum rate of tax on net capital gain) or, if applicable, section 301(c) of the Jobs and Growth Tax Relief Reconciliation Act

corn 8801 (2003)

#### Section references are to the Internal General Instructions

## Purpose of Form

Revenue Code

estate, or frust to figure the minimum tax coedit, if any, for alternative minimum tax (AMT) you incurred in prior tax years and Use Form 8801 if you are an individual. to figure any minimum tax credit canyforward

#### Who Should File

individual, estate, or trust that for 2002 had Complete Form 8801 if you are an

An AMT liability and adjustments or preferences other than exclusion items.

 A minimum tax credit carryforward to 2003. or

 An unallowed nonconventional source File Form 8801 only if line 21 is more fuel credit or qualified electric vehicle credit (see the instructions for line 20). than zero.

## Specific Instructions

adjustments and preferences— deferral tems and exclusion tems. **Deferral** standard deduction), on the other hand, do cause a permanent difference. The minimum tax credit is allowed only for difference in taxable income over time. the AMT attributable to deferral items. The AMT is attributable to two types generally do not cause a permanent Exclusion items (for example, the items (for example, depreciation)

## Line 1—Estates and Trusts

figured as follows.

mnimum ax cedir nei operating koss deduction (MTCNOLD). However, do not imm the MTCMOLD to s0% of the total of lines 1 through 23 of Schedule I (see the instructions for line 3 on this page for how to figure the MTCMOLD). In Part If of Schedule I, complete lines 35 and 36 without taking into account any basis Complete Parts I and III of another 2002 Form 1041, Schedule I. For Part I of Schedule I. take into account only items included on line 23 of Schedule I). On line 24 of Schedule I, use the line 4. Otherwise, enter on Form 8801, line 4, the amount from Schedule I, line 29, adjusted for exclusion items that were allocated to the beneficiary adjustments arising from deferral frems. If the amount on Schedule I, line 29, is exclusion items (the amounts included on lines 2 through 6, 8, and 9, and any other adjustments related to exclusion zero or less, enter zero on Form 8801, Skip lines 1 through 3 of Form 8801.

preferences treated as exclusion items (except the standard deduction) Enter on this line the adjustments and

received for 2002, If you included on line investment interest expense reported on depletion, the section 1202 exclusion, and any other adjustments related to exclusion items. **Do not** include the standard deduction it has already been Schedule E), certain tax-exempt interest exclusion item amount from line 12d of the Schedule(s) K-1 (Form 1041) you included on line 1. Combine lines 2 through 5, 7 through 9, 11, and 12 of your 2002 Form 6251. **Do not** include adjustments related to exclusion items, also include those adjustments in the amount you enter on line 2. Enter the any amount from line 14 of the 2002 adjustments and preferences for temized deductions (including any Form 6251 Instead, include the 26 of the 2002 Form 6251 any Exclusion items are your AMT

18 (passive activities) instead of on line 9 Note: If you included any exclusion item For example, if depletion was included on Form 6251 as an adjustment on line on a line not listed above, include that tem in the amount you enter on line 2 ntem in the amount you enter on line 2 (depletion), include it as an exclusion total on line 2.

#### Line 3

loss deduction (MTCNOLD) is the aggregate of the minimum tax credit net operating loss (MTCNOL) carryovers and carrybacks to 2002. Your MTCNOL is Your minimum tax credit net operating

taking into account only exclusion items (that is, the section 172(d) modifications must be figured separately for the exclusion items. Figure this excess with your MTCNOL is the excess of the deductions (excluding the MTCNOLO) For loss years beginning after 1986, alternative minimum taxable income the modifications in section 172(d) over the income used to figure (AMTI) taking into account only

nonbusiness income and deductions but under section 172(d)(3) because in has already been taken into account to figure AMTI attributable only to exclusion taking into account only exclusion items However, ignore the disallowance of the of nonbusiness income must be figured nonbusiness deductions to the amount separately for the MTCNOL using only deduction for personal exemptions For examplo, the limitation of MTCNOL)

that may be carned to tax years other than 2002, apply sections 172(b)(2) and 172(d) with appropriate modifications to To determine the amount of MTCNOL ake into account only exclusion items.

#### Line 4

25% of the excess of the amount on line amount on line 4 is \$193.000, enter \$198.000 instead—the additional \$5.000 is 25% of \$20.000 (\$193,000 minus \$271,000 or more, include an additional \$24,500 on line 4. Otherwise, include than \$173,000, you must include an additional amount on line 4. If line 4 is If your filing status was married filing separately for 2002 and line 4 is more 4 over \$173,000 for example, if the \$173,000}.

#### Line 9

age 14 at the end of 2002 and at least one of the child's parents was alive at the end of 2002, do not enter more than If this form is for a child who was under the sum of the child's 2002 earned income plus \$5,500

Note: A child born on January 1, 1989, is considered to be age 14 at the end of 2002, and is therefore not subject to this Ітпазноп.

#### Line 10

had a net gain on the disposition of U.S real property interests, line 10 cannot be less than the smaller of that net gain or If you filed Form 1040NR for 2002 and

The minimum tax foreign tax credit on exclusion items (MTFTCE) is your 2002 AMT foreign tax credit (AMTFTC.) refigured using only exclusion items. Line 12 line 4.

1. Use a separate 2002 Form 1116 for the MTFTCE for each separate limitation category specified at the top of Form

Follow these steps to figure your

Immation categories, use the applicable AMT rate instead of the regular tax rate Note: When applying the separate to determine if any income is high-taxed. 1116

exclusion items that are attributable to AMT Form 1116 Otherwise, complete 2. If you figured your 2002 AMTFTC using the simplified limitation election, Form 1116, line 16, the same amount you entered on that line for the 2002 Part I using only taxable income and sources outside the United States. If equired by the instructions for Form skip Part I and enter on the MTFTCE 1116 (based on your MTFTCE

If line 13 of the MTFTCE Form 1116 is difference. This amount is carried forward and used to figure your MTETCE. greater than line 20 of the MTFTCE orm 1116, keep a record of the next year.

make adjustments to your foreign source

capital gains and losses using the

and the Worksheet for line

Workshext B, and the Workshext for 17 for the MTFTCE. (But. if required.

Schedule D), complete Worksheet A,

#### Line 20

completing Worksheets A and B.) If you are required to complete an MTFTCE Worksheet for Line 17, follow the

instructions in **Pub. 514**, Foreign Tax Credit for Individuals, instead of

Complete lines 9 through 13 of the MTFTCE Form 1116. For line 9, use the

nstructions under 5 below

same amount you entered on that line

for 2002 for the regular tax. Use your

MTFTCE carryover, if any, on line 10.

source fuel credit and qualified electric vehicle credit not allowed for 2002 solely Enter the total of any nonconventional sections 29(b)(6)(B) and 30(b)(3)(B) because of the limitations under

enter the amount you figured on line 48 Also, enter "See attached" on the dotted line to the left of the entry space for line

amount to be extered on line 48 is less than the amount figured using Part III,

of 2003. If your computation of the

48 and attach a separate sheet showing

Paperwork Reduction Act Notice. We how you figured the amount on line 48

ask for the information on this form to carry out the Internal Revenue laws of the United States You are required to give us the information. We need it to

#### Line 21

credit carryforward. Do not complete the If line 21 is zero or less, you do not have a minimum tax credit or a minimum tax rest of this form and do not file it.

election, complete lines 14 through 16 of the MTFTCE Form 1116.

4. If you did not figure your 2002 AMTFTC using the simplified limitation

#### Line 22

Form 8901, enter the amount from Form 8901, line 4, on line 17 of the MTFTCE

5. If you did not complete Part III of

Worksheet for Line 17 on page 16 of the

2002 Form 1116 instructions.

Form 1116 and go to 6 below. Otherwise, follow these steps to complete, for the MTFTCE, the

Enter the amount from Form 8801

line 4, on line 1 of the MTFTCE

Worksheet for Line 17.

these laws and to allow us to figure and

collect the right amount of tax

ensure that you are complying with

information requested on a form that is subject to the Paperwork Reduction Act.

You are not required to provide the

relating to a form or its instructions must

be retained as long as their contents

may become material in the

unless the form displays a valid OMB control number. Books or records

law Generally, tax returns and return information are confidential, as required The time needed to complete and file individual circumstances. The estimated

by section 6103.

administration of any Internal Revenue

Follow the instructions below and refer to your 2003 income tax return to figure the amount to exter on line 22. on line 41 the total of any credits on lines 44 through 52 (not including any credit for prior year minimum tax). If the Form 1040. Subtract from the amount amount on line 39 the total of any credits on lines 42 through 48 (not including any credit for pivor year minimum tax). If the result is zero or Form 1040NR. Subtract from the result is zero or less, enter zero.

Form 1041, Schedule G. Subtract the total of any credits on lines 2a through 2c from the sum of lines 1a and 1b If the result is zero or less, enter zero. less, enter zero.

Instructions for Form 1041) for the MTFTCE as follows. Enter the amount from Form 8801, line 10, on line 1 of the worksheet and skip lines 15, 19, 21, 25,

Worksheet (in the 2002 Instructions for

b. Complete the Schedule 0 Tax

Schedule D (Form 1040) or the 2002

31, and 34 through 37. Use the amounts

from Parts I, II, and III of your 2002 regular tax Schedule D (Form 1040) (Parts I through IV of Schedule D (Form

you reported capital gain distributions directly on Form 1040, line 13, enter the

1041)) to complete the rest of the MTFTCE Schedule D Tax Worksheet, If

average time is: Rocordkeeping, 2 hr., 4 min.; Learning about the faw or the

this form will vary depending on

#### Part III—Tax Computation Using Maximum Capital Gains Rates

 Enter the amount of your 2002 capital gain distributions on Form 8801, lines 28 and 30, If you did not complete Schedule D directly on Form 1040, line 13, then (Form 1040) for 2002 because you reported capital gain distributions

simpler, we would be happy to hear from

you. See the instructions for the tax return with which this form is filed

If you have comments concerning the

accuracy of these time estimates or

suggestions for making this form

assembling, and sending the form to

the IRS, 16 min.

form, 1 hr., 51 min; Preparing the form, 1 hr., 39 min; Copying,

- Skip Form 8801 line 29, and
- amount, if any, from line 7 of the Capital Gain Tax Worksheet in the instructions Enter on Form 8301, line 34, the for line 42 of the 2002 Form 1040.

6. Enter the amount from Form 8801, line 11, on the MTFTCE Form 1116, line 19 Complete lines 18, 20, and 21 of the

c. Complete the rest of the MTFTCE Worksheet for Line 17 using the

amounts from the MTFTCE

Schedule D

zero on lines 3 and 5 through 8 of that

worksheet

arrount from Form 1040, line 13, on lines 2, 4, and 9 of the MTFTCE Schedule D Tax Worksheet, and enter

If your 2002 taxable income was zero 2002 Schedule 0 (Form 1041)), or lines 2 through 9 of the 2002 Schedule D Tax Worksheet, if applicable, before completing Part III. (Form 1040) (lines 19 through 21 of the through 23 of your 2002 Schedule 0 complete lines 19 and 21 or less,

8. Keep all Ferms 1116 you used to figure your MTFTCE, but do not attach

them to your tax return.

MTFTCE Form 1116 only. Enter the amount from the MTFTCE Form 1116.

line 33, on Form 8801, line 12.

Complete Part IV of the first

MTFTCE Form 1116.

0

Page 2

Form 8814 (2003)

Child's Interest and Dividends Parents' Election To Report

► See Instructions below and on back. ► Attach to parents' Form 1040 or Form 1040NR.

Name(s) shown on your return Department of the Treasury Internal Revenue Service **8814** 

2003 Attachment Sequence No. 40 security number

OMB No. 1545-1128

Cartion: The Federal income tax on your child's income, including qualified dividends and capital gain distributions, may be less if you file a spignate is a return for the child instead of inching this election. This is because you cannot take certain tax benefits that your child could take on his on her own return. For details, see Tax Benefits You May Not Take on the back. 8 Child's social security number Child's name (first, initial, and last)

| ပ   | c If more than one Form 8814 is atrached, check here Park I. Child's Interest and Dividends To Report on Your Return                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |    | <b>A</b> | -4 }          |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|---------------|
| 4   | To Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 19 |          |               |
| q   | Enter your child's tax-exempt interest. Do not include this 1b 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |    |          |               |
| 7   | Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a normnee, see the instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2  |          | -             |
| က   | Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 9  |          | $\overline{}$ |
| 4   | Add lines 1a, 2, and 3. If the total is \$1,500 or less, skip lines 5 and 6 and go to line 7. If the total is \$7,500 or more, do not file this form. Your child must file his or her own return to report the income.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 4  |          | _             |
| S   | Base amount                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 9  | 1,500    | $\rightarrow$ |
| ع و | Subtract line 5 from line 4. See the instructions for where to report this amount. Go to line 7 below.      The control of the second of this control of the second of this control of the second of this control of the second of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this control of this c | 9  |          | _             |
| ٠.  | ]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | -  | 750      |               |
|     | Subtract line 7 from line 4. If the result is zero or less, entrer -0-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 8  |          |               |
|     | Tax. Is the amount on line 8 less than \$750?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 60 |          |               |
|     | Ves Multiply line 8 hv 10% (10) Enter the result have and see the Note halow                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |          |               |

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 41, or Form 1040MR, line 39. Be sure to check box a on Form 1040, line 41, or Form 1040MR, line 39

 There were no estimated tax payments for the child for 2003 (including any overpayment of tax from his or her 2002 return applied to 2003 estimated tax). There was no Federal income tax withheld from the child's income

## General Instructions

Purpose of Form. Use this form if you deed to report your chief's income on your return if you do, your chid will not have to fits a return You con make this election if your child meets all of the following condutions:

- The child was under age 14 at the end of 2003. A child born on January 1, 1990, is considered to be age 14 at the end of 2003.
- The child's only income was from interest and dividends, including capital gain distributions and Alaska Permanent
- The child's gross income for 2003 was less than \$7,500. Fund dividends
  - The child is required to fite a 2003

You must also quality see Parents Who Quality To Make the Election below How To Make the Election. To make the election, complete and attach formels 884 to your tax return and file your return by the due date infortuning acterisons! A separable form 8914 must be filed for each child whose morner you choose to report. Parents Who Qualify To Make the Election. You qualify to make this election if you file Form 1040 or Form 1040NR and

any of the following apply

 You are filing a joint return for 2003 with the child's other parent For Paparwork Reduction Act Notice, see back of form

Cat No. 10750J

You and the child's other parent were marined to each other but file separate returns for 2003 and you had the highor taxable moorne

your investment interest expense

a You were unranted, bested as unmaned for Foderal income tax purposes, or saparated from the child's better premise by a foreone or separate maintenance decreas You must have had exclosing of your child for most of the year (you was the custofied parent) if you were the custodial parent and you remarried.

Foreign Accounts and Trusts, Complete Part III of Schedulo B (Form 1040) for your

you may make the election on a joint februm with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had highor taxable income than

child if the or sne (a) had a foreign innational account or (b) re-eved a distribution from or was the granter of, or translator to, a foreign trust if you arswer 'ves' to enter question, you must life this Schedule B with your return fine. "Form 8814" next to line 73 or line 8, whoreever applies. Aso, complete line 10 if applicable. (continued)

Form 8814 (2003)

Lange of Address. If you critical is a return of the distribution of a previously seas and the address shown on the last return filed is not your find's current address. Les sure to noully the lists, in winting, of the new address. To do this, you may use from 8822, Change of Address. Note: if you and the child's other parent there not manned but fixed together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income elect to report your child's income on your return, you may not take any of the following deductions that your child could take on his or her own return.

Additional Information. See Pub. 929, Tax Rules for Children and Dependents, more details.

## Line Instructions

Standard deduction of \$1,900 for a blind

 Penalty on early withdrawal of child's Itemized deductions such as child's investment expenses or chantable

savings.

ᅦ

Tax Benefits You May Not Take. If you

filing a joint return, include your spouse's name but enter the social security number of the person whose name is shown first on the return Name and Social Security Number. If

received by your child in 2003. If your child received a Form 1099-INT for tax-exempt. enter the amount and "Tax-exempt interest" on the dotted line next to line 1a Do next include this interest in the total for line 1 a but be sure to include the line 1b. Line 1a. Enter all taxable interest income interest, such as from municipal bonds,

election instead of filing a separate tax return for the child. This is because the tax rate on the child's income between \$150 and \$1,500 is 10% if you make this

If your child received qualified dividends or capital gain distributions, you may pay up to \$37.50 more tax if you make this

contributions.

election. However, if you life a separate return for the chird, the tax rate may be as flow as 5% because of the preferential tax rates for qualified dividends and post-May 5 capital gain distributions (8% on qualified

5-year gain)

el

| |sl

nominee distribution) on the dotted line next to line 1a. **Do not** indude amounts received as a nominee in the total for If your child received, as a nominee, interest that actually belongs to another person, enter the amount and "ND" (for

If your child had accrued interest that was paid to the seler of a bond, amortzable bond premum (ABP) allowed as a reduction to inferest income, or if any original issue discount (OID) is less than line 1a. If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return Next, figure the tax as if you are electing to report your child's income on **your** return Then, compare the methods to determine which

1096-00) me anouncies form 1090-00) me anouncies form 1090-00) me anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies anouncies exemptionines (unique more) and against a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a graph of a gr

Alternative Minimum Tax. If your child received tax-exempt interest for

results in the fower tax

Line 1b. If your child received any tax-exempt interest income, such as from certain state and municipal bonds, report it exempt-interest dividends your child received as a shareholder in a mutual fund or other regulated investment company Note: If line 1b includes tax-exempt on line 1b. Also, include any Invostment Interest Expense, Your child's concome plant an qualified dividends, and capital gain distributions bit hat you report on your return is considered to be your measurent norme for purposes of liguing investment norme for purposes of liguing. individuals, and its instructions for details

dividends your child received through a partnership, an S corporation, or an estate interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see Atternativo Minhrum Tax on this page. diwdends śhould be shown in box 1a of Form 1098-DIV. Also, include ordinary received by your child in 2003. Ordinary Line 2. Enter the ordinary dividends deduction if you child received qualified deduction if you child received qualified durlands or capital gain distributions, see Pub. 550, investment income and Expenses, to figure the amount you may teel as your investment income

If your child received, as a **northhoo**, ordrasy dividens's that advally belong to another person, enter the amount and "ND" on the dotted line next to line 2. **Do not** include amounts received as a normneen or the load for line 2.

Lino 3. Enter the capital gain distributions received by your child in 2003. Capital gain distributions should be shown in box 2a of Form 1099-DIV Also, see the instructions for line 6 If your child received, as a nominee,

Line 6. If you checked the box on line C, and the amounts from the 6 to 18 your forms 8814. Unless the exception below applies, include this amount in the total on line 2 to 6 form 1040 or form 1040 or form 1040Ns. Whichever applies Ele suite to enter Form 8814" and the total of the line 6 amounts in the space next to line 2. belong to another person, enter the amount and "ND" on the dotted line next to line 3. **Do not** include amounts received capital gain distributions that actually as a normnee in the total for line 3

Line 9. If you checked the box on line C, add the amounts from line 9 of 38 your Forms 8814 include the total on Form 1040, line 41, or Form 1040NR, line 39 Be sure to check box a on that line. qualified dividends or capital gan distributions, part or all of that income must be reported on your Form 1040 or Form 1040NR instead of on Form 8814, Inte 6. See Pub. 929 for details Exception. If your child received

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the internal Revenue laws of the United States You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax

information requested on a form that is subject to the Papework Reduction Act unless the form displays a valid OMB control number. Books or feedoods relang to a form or its instructions must be relaned as forig as mer contents may become material in the administration of any internal Revenue law Generally, tax lecturins and return information are confidential, as required by internal Revenue Code section 6103. You are not required to provide the

The time needed to complete and file this form will vay depending on individual circumstances. The estimated average time is Recordisciping. 36 min. Learning about the law or the form, 9 min.
Propaining the form, 2 it min. Copying, assembling, and sending the form to the IRS, 16 min.

accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the lax return with which this form is filed. If you have comments concerning the

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# Section 6

# Index

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| Classified by:                                | Classified by marital status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Marital Status                                | Time series, 1999-2003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Size of adjusted gross income                 | 11110 001103, 1999 2003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
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| Reported on:                                  | C                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Returns with itemized deductions 2.1          | Capital assets                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Classified by marital status                  | (See sales of capital assets, net gain less loss)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| All other taxes                               | 1040                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Classified by:                                | Classified by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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| Definitionpg 125                              | Post May 5, 2003 1.4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| Alternative minimum tax                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| Classified by:                                | (See sales of capital assets, net gain less loss)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Marital status 1.3                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Size of adjusted gross income                 | Cash contribution deduction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Definitionpg 125                              | (See Contributions deduction)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Reported on:                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Returns with modified taxable income . 3.1    | Casualty or theft loss deduction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Returns with itemized deductions 2.1          | Classified by marital status 1.3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Classified by marital status                  | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Time series, 1999-2003 A                      | Reported on:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Time series, 1999 2003                        | Returns with itemized deductions 2.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Alternative minimum taxable income            | Classified by marital status 2.2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| (See Alternative minimum tax)                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| ,                                             | Certain business expenses of reservist,                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Archer Medical savings account deduction      | performing artist, etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Definitionpg 125                              | Classified by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| F5                                            | Marital status 1.3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| В                                             | Size of adjusted gross income 1.4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| D                                             | Reported on:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Basic standard deduction                      | Returns with itemized deductions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| (See also Additional and standard deductions) | Classified by marital status 2.2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| ( and standard deductions)                    | F. Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Control of the Con |

| Child care credit                     | Classified by marital status 2.2               |
|---------------------------------------|------------------------------------------------|
| Changes in lawpg 12                   | Time series, 1999-2003                         |
| Classified by:                        |                                                |
| Marital status 1.3                    | Credit for Federal tax on gasoline and special |
| Size of adjusted gross income 3.3     | fuels                                          |
| Definitionpg 127                      | Classified by:                                 |
| Reported on:                          | Size of adjusted gross income 3.3              |
| Returns with itemized deductions      | Definition pg 128                              |
| Classified by marital status 2.2      | 78 120                                         |
| Time series, 1999-2003 A              | Credit from regulated investment companies     |
| ,,                                    | Classified by:                                 |
| Child tax credit                      | Size of adjusted gross income 3.3              |
| Changes in lawpg 12                   | Definitionpg 12                                |
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| Marital status 1.3                    | Credit to 2004 estimated tax                   |
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| Classified by marital status          | D                                              |
| Time series, 1999-2003 A              | Deductible points                              |
| Time series, 1777-2003                | (See also Interest paid deduction)             |
| Children at home exemption            | Reported on returns with itemized              |
| (See Exemptions)                      | deductions 2.1                                 |
| (See Exemptions)                      |                                                |
| Children away from home exemption     | Deductions of self-employment tax              |
| (See Exemptions)                      | Classified by:                                 |
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| Coefficient of variation              | Size of adjusted gross income 1.4              |
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| Contributions deduction               | Time series, 1999-2003 A                       |
| Carryover from prior years            |                                                |
| Classified by marital status 1.3      | Dependant exemptions                           |
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**Electronically filed returns** 

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| Earned income credit Changes in law                | Employee business expenses (See Unreimbursed employee business expenses)               |
| Income items and credits                           | Empowerment zone and renewal community employment credit Classified by: Marital status |
| Classified by:  Marital status                     | Estate or trust net income or loss Classified by: Marital status                       |
| Education credit Classified by:     Marital status | Reported on: Returns with itemized deductions                                          |
| Education IRA Definitionpg 130                     | Classified by marital status                                                           |
| Educator expenses Changes in law                   | Excess social security taxes withheld Classified by: Size of adjusted gross income     |

| Exemptions                              | Foreign housing deduction                             |
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| Marital status 1.3                      | Form 1040A returns                                    |
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| Form 3800 pg 238                             | Home mortgage interest deduction         |
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| 10                                           | Classified by:                           |
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| Gambling loss deduction                      | (See Modified taxable income)            |
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| Size of adjusted gross income 1.2            | Definitionpg 134                         |
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| Usalth agustaga anadit (praviously hoalth    | Income tax less credits                  |
| Health coverage credit (previously health    | Time series, 1999-2003 A                 |
| Changes in law ng 13                         | ,                                        |
| Changes in law                               | Income tax withheld                      |
| Definition                                   | Classified by:                           |
| •                                            | Marital status 1.3                       |
| Size of adjusted gross income 3.3            | Size of adjusted gross income            |
|                                              | Definitionpg 134                         |
|                                              | 1                                        |

| Reported on:                                       | Itemized deductions                                  |
|----------------------------------------------------|------------------------------------------------------|
| Returns with itemized deductions                   | (See Total itemized deductions and also specific     |
| Classified by marital status 2.2                   | type)                                                |
| Time series, 1999-2003 A                           | Changes in law pg 13                                 |
| Individual retirement arrangement (IRA)            | Itemized deduction limitation                        |
| deductible payments, adjustment                    | Classified by:                                       |
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| Definition pg 134                                  | $\mathbf{J}$                                         |
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| Returns with itemized deductions                   | Joint returns of married persons                     |
| Classified by marital status 2.2                   | (See also Marital filing status)                     |
| Time series, 1999-2003 A                           | Classified by:                                       |
|                                                    | Each rate at which tax was computed 3.6              |
| Individual retirement arrangement (IRA)            | Marginal tax rate                                    |
| taxable distributions                              | Size of adjusted gross income                        |
| Classified by:                                     | Sources of income                                    |
| Marital status                                     | Type of exemption                                    |
| Size of adjusted gross income                      | Reported on:                                         |
| Definitionpg 135                                   | Returns with itemized deductions                     |
| Reported on:  Returns with itemized deductions 2.1 | Classified by marital status 2.2                     |
|                                                    | Returns with total income tax                        |
| Classified by marital status                       |                                                      |
| Time series, 1999-2003                             | W.                                                   |
| Interest paid deduction                            | K                                                    |
| Classified by marital status1.3                    |                                                      |
| Definitionpg 135                                   | Keogh retirement plan                                |
| Reported on:                                       | (See Payments to a Keogh plan)                       |
| Returns with itemized deductions 2.1               | Time series, 1999-2003 A                             |
| Classified by marital status 2.2                   |                                                      |
| Type of interest paid deduction                    | L                                                    |
| - 1, po o 1 p                                      | _                                                    |
| Interest received                                  | Long-term capital gain or loss                       |
| (See Taxable interest received)                    | (See also Sales of capital assets, net gain or loss) |
|                                                    | Classified by:                                       |
| Interest, tax-exempt                               | Size of adjusted gross income 1.4                    |
| (See Tax-exempt interest)                          |                                                      |
| •                                                  | Long-term gain or loss from other forms              |
| Investment interest expense deduction              | (See also Sales of capital assets, net gain or loss) |
| (See Interest paid deduction)                      | Classified by:                                       |
|                                                    | Size of adjusted gross income 1.4                    |
|                                                    |                                                      |

| Long-term loss carryover                             | Miscellaneous itemized deductions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (See also Sales of capital assets, net gain or loss) | Classified by marital status 1.3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Classified by:                                       | Definition pg 137                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Size of adjusted gross income 1.4                    | Reported on:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                      | Returns with itemized deductions 2.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| $\mathbf{M}$                                         | Classified by marital status 2.2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                      | Miscellaneous medical expenses                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Marginal tax rates                                   | (See Medical and dental expenses deduction)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| (See also Tax generated)                             | (coo model and common superiors document)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Definitionpg 136                                     | Modified taxable income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Reported on returns with modified                    | Classified by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| Classified by:                                       | Tax generated at each rate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Each rate at which tax was computed 3.6              | Tax generated at specific rate                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Marginal tax rate                                    | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Size of adjusted gross income 1.2                    | Definition pg 137                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Sources of income                                    | Moving expenses adjustment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Definitionpg 136                                     | Classified by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Reported on returns with itemized                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| deductions 2.2                                       | Marital status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Type of exemption                                    | Size of adjusted gross income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| -71                                                  | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Medical and dental expenses deduction                | Reported on:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Classified by marital status                         | Classified by marital status 2.2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Definitionpg 136                                     | N.T                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Limitation                                           | N                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Reported on:                                         | N. A. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. C. L. |
| Returns with itemized deductions 2.1                 | Net capital gain in AGI less loss                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Classified by marital status                         | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Classified by Markar states                          | Time series, 1999-2003 A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Method of estimation                                 | Net operating loss                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Descriptionpg 24                                     | Classified by size of adjusted gross                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                      | Income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Minimum tax credit                                   | Definition pg 138                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Classified by:                                       | Time series, 1999-2003 A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Marital status 1.3                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Size of adjusted gross income 3.3                    | New York liberty zone credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Definition pg 137                                    | Classified by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Reported on returns with itemized                    | Marital status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| deductions2.2                                        | Reported on:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Time series, 1999-2003 A                             | Returns with itemized deductions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|                                                      | Classified by marital status 2.2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Miscellaneous deductions other than gambling         | Definitionpg 138                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Definition pg 137                                    | Definitionpg 130                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Returns with itemized deductions 2.1                 | Nonconventional source fuel credit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|                                                      | Classified by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                      | Marital status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                      | 1 (71011101 3101113 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

Other dependents (See Exemptions)

| Size of adjusted gross income 3.3              | Other income or loss                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Definition pg 138                              | Classified by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                                                | Marital status 1.3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Nondeductible passive losses                   | Size of adjusted gross income 1.4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| (See also Rent and royalty net income or loss) | Definition pg 138                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Classified by 1979 income concept B            | Reported on:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Definition pg 138                              | Returns with itemized deductions 2.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                | Classified by marital status 2.2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Nontaxable returns                             | Time series, 1999-2003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| (See also Taxable returns)                     | , in the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second |
| Classified by size of AGI 1.2,1.4,2.3,3.3      | Other payments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Reported on:                                   | Definitionpg 139                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Returns with itemized deductions 2.1           | Time series, 1999-2003                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Number of exemptions                           | Other tax credits                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Classified by:                                 | Classified by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Size of adjusted gross income 1.4              | Size of adjusted gross income 3.3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Type of exemption and size of                  | Definition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Adjusted gross income 2.3                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Type of exemption and marital status 2.4       | Other taxes deduction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Reported on:                                   | (See also Taxes paid deduction)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Returns with itemized deductions 2.1           | Definitionpg 139                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Time series, 1999-2003                         | Reported on returns with itemized                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Time series, 1999 2003                         | Deductions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 0                                              | Deductions 2.1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| O                                              | Other than cash contributions deduction                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                                                | (See Contributions deduction)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Ordinary dividends                             | (See Contributions deduction)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Classified by:                                 | Overpayment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Marital status 1.3                             | (See also Credit to 2004 estimated tax)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Size of adjusted gross income 1.4              | Credited to 2004 estimated tax:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 1979 income concept B                          | Classified by:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Definitionpg 138                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Reported on:                                   | Size of adjusted gross income                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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|                                                | Marital status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
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| Other contributions                            | P                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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|                                                | (See Exemptions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 043                                            | ()                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

| Parents' election to report child's interest | Size of adjusted gross income 1.4                                |
|----------------------------------------------|------------------------------------------------------------------|
| and dividends                                | 1979 income concept B                                            |
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| Reported on returns with modified            | Reported on:                                                     |
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| 1979 income concept B                        | Personal interest paid                                           |
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| Definition                                   | Predetermined estimated tax penalty                              |
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| Time series, 1777-2003                       | Size of adjusted gross income 3.3                                |
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| Size of adjusted gross income                | Prescription medicine and drug expenses                          |
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| Returns with itemized deductions             | Drimary ID A Daymants                                            |
|                                              | Primary IRA Payments (See also Individual rationment arrangement |
| Classified by marital status                 | (See also Individual retirement arrangement                      |
| Time series, 1999-2003 A                     | deductible payments, adjustment)                                 |
| Denotes to a supplified settings and along   | Classified by:                                                   |
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| Size of adjusted gross income                | Reported on:                                                     |
| Definition                                   | Returns with itemized deductions                                 |
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| Dangiang and annuities                       | Time series, 1999-2003 A                                         |
| Pensions and annuities                       |                                                                  |
| Classified by:                               |                                                                  |
| Marital status 1.3                           |                                                                  |

|                                         | Rent net income or loss                          |
|-----------------------------------------|--------------------------------------------------|
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| Q                                       | Size of adjusted gross income 1.4                |
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| Qualified dividends                     |                                                  |
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| Real estate taxes                       | Retrospective income concept                     |
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| Sales of capital assets, net gain or loss                          | Self-employment tax                                           |
|--------------------------------------------------------------------|---------------------------------------------------------------|
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| ·                                                                  | Classified by:                                                |
| Sales of capital assets reported on Schedule D                     | Each rate at which tax was computed 3.6                       |
| Classified by:                                                     | Marginal tax rate 3.4                                         |
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| Marital status 1.3                                                 | •                                                             |
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| Time series, 1999-2003 A                                           | Definitionpg 145                                              |
| Sahadula D gain subject to 200/ tay note                           | Short-term gain or loss from other forms                      |
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| Classified by:                                                     | Classified by size of adjusted gross                          |
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| Cocondowy ID A morrowerts                                          | Post May 5, 2003 1.4                                          |
| Secondary IRA payments (See also Individual retirement arrangement |                                                               |
| (See also Individual retirement arrangement                        | Short-term loss carryover                                     |
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| ,                                              | Classified by:                          |
| Social security and Medicare tax on tip income | Marital status 1.3                      |
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| •                                              | Reported on:                            |
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| - * /                                          | •                                       |

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| -JF - J                                     | Tax items                                      |
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Mail this form to: Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402

| Personal name  | (Please type or print) |                                   |
|----------------|------------------------|-----------------------------------|
| Company name   |                        | ATTACH SUBSCRIPTION<br>LABEL HERE |
| Street address | City, State, Zip code  |                                   |
| (Country)      | PLEASE PRINT OR TYPE   |                                   |

Important: Please include this completed order form with your payment.

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